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Prepared by the
Receiver General for Canada

Public Accounts of Canada

1994

Volume II

Part II

Additional Information and Analyses



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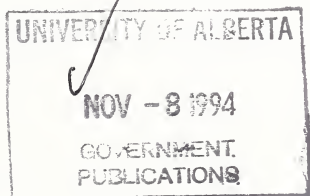


Government
of Canada

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du Canada

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Public Accounts of Canada 1994



Volume II

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Additional Information and Analyses

Canada

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VOLUME II (PART II)

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INTRODUCTION TO THE PUBLIC ACCOUNTS

Nature of the Public Accounts

The Public Accounts is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the *Financial Administration Act*.

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts

The Public Accounts is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. **Part I** presents the financial operations of the Government, segregated by ministry while **Part II** presents additional information and analyses. The content of **Part II** is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);

- supplementary information required by the *Financial Administration Act* (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction and/or acquisition of land, buildings and works (Section 6);
- construction and/or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

Ministerial Reorganizations Affecting the 1993-94 Public Accounts

Major reorganizations were made to the structure and names of certain ministries in 1993-94. The following **Appendix** describes the changes made to the structure.

In addition to the changes described in the **Appendix**, the Government also made changes to the nomenclature of certain ministries. The 1993-94 Public Accounts does not make reference to the new nomenclature since newly established ministries or new names of ministries have not yet received legislative approval.

Comparative figures were reclassified to conform to the current year's structure.

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Advisory Council on the Status of Women		Ministry of Employment and Immigration	Ministry of Communications
Canada Labour Relations Board		Ministry of Labour	Ministry of Employment and Immigration
Canada Mortgage and Housing Corporation		Ministry of Public Works	Ministry of Supply and Services
Canada Post Corporation		Ministry of Industry, Science and Technology	Ministry of Supply and Services
Canadian Centre for Occupational Health and Safety		Ministry of Labour	Ministry of Employment and Immigration
Competition Tribunal		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Copyright Board		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Department of Consumer and Corporate Affairs	Department of Industry, Science and Technology		
Department of Forestry	Department of Energy, Mines and Resources		
Department of Labour	Department of Employment and Immigration		
Department of Multiculturalism and Citizenship	Department of Communications		
Department of Public Works	Department of Supply and Services		
Department of Secretary of State ⁽²⁾		Department of Secretary of State	Department of Communications
Federal Office of Regional Development—Quebec		Ministry of National Health and Welfare	Ministry of Finance
Government Telecommunications Agency		Department of Communications	Department of Supply and Services

APPENDIX

MINISTERIAL REORGANIZATIONS AFFECTING THE 1993-94 PUBLIC ACCOUNTS—*Concluded*

Program, department or agency	Amalgamated with	Transferred	
		From ⁽¹⁾	To
Hazardous Materials Information Review Commission		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Immigration and Refugee Board of Canada		Ministry of Employment and Immigration	Ministry of Secretary of State ⁽³⁾
Immigration Program		Department of Employment and Immigration	Department of Secretary of State ⁽³⁾
National Battlefields Commission		Ministry of Environment	Ministry of Communications
National Capital Commission		Ministry of Public Works	Ministry of Communications
Northern Pipeline Agency		Privy Council	Ministry of Energy, Mines and Resources
Parks Program		Department of Environment	Department of Communications
Patented Medicine Prices Review Board		Ministry of Consumer and Corporate Affairs	Ministry of National Health and Welfare
Procurement Review Board		Ministry of Consumer and Corporate Affairs	Ministry of Finance
Public Service Commission		Ministry of Secretary of State	Ministry of Communications
Social Sciences and Humanities Research Council		Ministry of Communications	Ministry of Industry, Science and Technology
Standards Council of Canada		Ministry of Consumer and Corporate Affairs	Ministry of Industry, Science and Technology
Status of Women—Office of the Co-ordinator		Ministry of Employment and Immigration	Ministry of Communications

⁽¹⁾ Indicates where the program, department or agency was shown in the Estimates. The only exceptions are the Advisory Council on the Status of Women and the Status of Women—Office of the Co-ordinator which were shown under the Ministry of Western Economic Diversification.

⁽²⁾ Except for the Immigration Program.

⁽³⁾ Pending the establishment of the new Ministry of Citizenship and Immigration.

SECTION 1

1993-94

PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by Canada Communication Group in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with generally accepted accounting principles. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements.

CCG has incurred a significant loss in 1994, and at March 31, 1994, has a deficit. These factors, among others, indicate that CCG's ability to continue as a going concern is dependent upon the continued financial support of Canada and the return to profitable operations. The return to profitable operations is contingent on increasing sales volumes and the ability to control labour and other costs.

In our opinion, the deferred revenues have been recorded in compliance with the agreed accounting principles and practices as they relate to advance billings. These principles and practices were established with the Department, communicated to the Comptroller General, and promulgated within CCG. The CCG financial statements have been audited annually by the Department since its inception, and deferred revenue has always been clearly reviewed and disclosed.

An audit of CCG's procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada. As well, an Advisory Committee has been established to determine the future role and structure of CCG.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets or the amount and classification of liabilities that might result should CCG be unable to continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of Canada Communication Group as at March 31, 1994, and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The functional responsibility for integrity and objectivity of these financial statements rests with Corporate Services, Public Works and Government Services Canada which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the audit and evaluation branch of the Department.

Canada Communication Group maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

NORMAN MANCHEVSKY
Chief executive officer

R. H. FLEMMING
Director, Corporate Resources

September 7, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual (unaudited)
	\$	\$	\$	\$
Net income (loss) for the year	4,710,000	(9,669,434)	2,326,000	7,454,332
Add: items not requiring use of funds	290,000	5,741,387	3,100,000	4,736,010
Operating source (use) of funds	5,000,000	(3,928,047)	5,426,000	12,190,342
Net capital acquisition	(9,000,000)	(5,226,086)	(3,557,000)	(7,693,847)
Working capital change	4,000,000	(11,267,266)	(1,869,000)	(15,580,055)
Other items		(10,699,368)		7,604,503 ⁽¹⁾
Authority used		(31,120,767)		(3,479,057)

⁽¹⁾ See note in Reconciliation of Unused Authority.

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority as per the balance sheet, unadjusted	51,182,973	31,245,675
1991-92 operating transactions carried forward	48,248,921 ⁽¹⁾	48,248,921
Restated accumulated net charge against the Fund's authority	99,431,894	79,494,596
Add: PAYE charged against the appropriation account after March 31	45,791,433	59,586,185
Less: amount credited to the appropriation account after March 31	(90,710,575)	(115,688,796)
Net authority used, end of year	54,512,752	23,391,985
Authority limit	100,000,000	100,000,000
Unused authority carried forward	45,487,248	76,608,015

⁽¹⁾ The opening balance sheet of April 1, 1992, contained an amount of \$37,126,566 which represented deferred revenue transferred by the Supply Revolving Fund. The cash was received by the Supply Revolving Fund in the 1991-92 fiscal year. This resulted in the accumulated net charge against the Fund's authority not reconciling with the use of authority in the Accounts of Canada. In addition, balances of approximately \$11,122,355 were also inadvertently brought forward to the Canada Communication Group Revolving Fund.

Canada Communication Group Revolving Fund—

Continued

AUDITORS' REPORT

THE DIRECTOR GENERAL
AUDIT AND EVALUATION BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheets of Canada Communication Group as at March 31, 1994 and 1993, and the statements of operations, cumulative operating surplus (deficit) and changes in financial position for the year ended March 31, 1994. These financial statements are the responsibility of Canada Communication Group's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the

amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1994 and 1993, and the results of its operations and the changes in its financial position for the year ended March 31, 1994, in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Arthur Andersen & Co.

July 8, 1994, except as to Note 8 (b)
which is as of August 25, 1994
Ottawa, Canada

BALANCE SHEETS MARCH 31, 1994 and 1993

ASSETS	1994	1993	LIABILITIES AND EQUITY OF CANADA	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	97,461,993	110,333,765	Outside parties	44,487,307	50,094,339
Outside parties	2,137,951	2,535,562	Government of Canada	4,431,898	9,840,005
Inventory (Note 5)	6,062,922	5,743,082	Deferred revenue (Note 8 (b))	23,799,836	37,673,300
Prepays and deposits	474,346	949,360	Current portion of obligations under capital leases (Note 7)	578,838	382,058
	106,137,212	119,561,769		73,297,879	97,989,702
Capital assets (Notes 4 and 6)			Long-term liabilities		
Cost	49,537,746	45,185,695	Employee termination benefits	2,918,941	2,151,215
Less: accumulated amortization	29,466,319	25,366,693	Obligations under capital leases (Note 7)	1,023,948	539,847
	20,071,427	19,819,002		3,942,889	2,691,062
			Contingencies (Note 3)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority account (Note 1)	51,182,973	31,245,675
			Cumulative operating surplus (deficit)	(2,215,102)	7,454,332
				48,967,871	38,700,007
	126,208,639	139,380,771		126,208,639	139,380,771

The accompanying notes are an integral part of these balance sheets.

Canada Communication Group Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Sales	276,415,827	401,146,401
Cost of sales	173,522,973	270,952,625
Gross margin	102,892,854	130,193,776
Operating expenses		
Salaries and employee benefits	74,096,557	75,816,467
Accommodation	11,659,871	10,849,100
Professional and special services	6,725,881	8,764,620
Rental	5,611,699	7,300,351
Amortization of capital assets	4,865,459	3,668,523
Repairs, supplies and miscellaneous	3,859,213	6,711,736
Communications	1,670,236	2,836,938
Employee termination benefits	1,476,564	1,067,487
Freight	1,067,920	2,025,776
Travel and removal	1,011,051	1,135,210
Interest	262,781	1,243,637
Other, net	255,056	1,319,599
	112,562,288	122,739,444
Net income (loss)	(9,669,434)	7,454,332

The accompanying notes are an integral part of this statement.

STATEMENT OF CUMULATIVE OPERATING SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Cumulative operating surplus, beginning of year		
As previously reported	6,514,525	
Change in accounting policy applied retroactively (Note 4)	939,807	
As restated	7,454,332	
Net income (loss)	(9,669,434)	7,454,332
Cumulative operating surplus (deficit), end of year	(2,215,102)	7,454,332

The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994 (with comparative figures for the year ended March 31, 1993— See Note 12)

	1994	1993 (unaudited)
	\$	\$
Financial resources provided by (used for)		
Operating activities		
Net income (loss)	(9,669,434)	7,454,332
Add: charges not affecting cash		
amortization expense	4,865,459	3,668,523
change in provision for termination benefits	767,726	1,067,487
loss on disposal of capital assets	97,980	
early termination of capital lease	10,222	
	(3,928,047)	12,190,342
Changes in non-cash operating assets and liabilities	(11,267,266)	(15,197,997)
Net financial resources used for operating activities	(15,195,313)	(3,007,655)
Investing activities		
Capital asset acquisitions	(5,226,086)	(7,693,847)
Net assets contributed at inception		(19,912,928)
Net financial resources used for investing activities	(5,226,086)	(27,606,775)
Financing activities		
Obligations under capital leases	1,262,850	69,481
Payments on and change in obligations under capital leases	(778,749)	(700,726)
Net financial resources provided by (used for) financing activities	484,101	(631,245)
Net financial resources used and change in the accumulated net charge against the Fund's authority account	(19,937,298)	(31,245,675)
Accumulated net charge against the Fund's authority account, beginning of year	(31,245,675)	
Accumulated net charge against the Fund's authority account, end of year	(51,182,973)	(31,245,675)

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994 and 1993

1. Purpose and authority

Canada Communication Group ("CCG") is a Special Operating Agency created in December, 1989. CCG provides a range of communication products and services including printing, publishing, exhibitions, film, video, photography and communications professional services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government of Canada Departments, agencies and Crown corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

Canada Communication Group Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994 and 1993—Continued

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000 effective April 1, 1992. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

2. Significant accounting policies

Revenue recognition

Revenue is primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenue on certain contracts of a short-term duration is recognized when the contract is complete.

Inventory

Inventory is valued at the lower of cost or net realizable value.

Capital assets

Capital assets are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

Employee termination benefits and vacation pay

Employees of CCG are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the April 1, 1991, establishment of CCG are a liability of Treasury Board and accordingly have not been recorded in the accounts. The liability for benefits earned after April 1, 1991, is recorded in the accounts as the benefits accrue to employees.

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned but not taken is recorded as a liability. The portion of the liability related to the period prior to April 1, 1991, is recorded as a receivable from Treasury Board.

Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the *Supplementary Retirement Benefits Act*.

3. Contingencies

Operations

As shown in the accompanying financial statements, CCG has incurred a significant loss in 1994, and at March 31, 1994, has a deficit. These factors, among others, indicate that CCG's ability to continue as a going concern is dependent upon the continued financial support of Canada and the return to profitable operations. The return to profitable operations is contingent on increasing sales volumes and the ability to control labour and other costs.

An audit of CCG's procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada (see Note 8). As well, an Advisory Committee has been established to determine the future role and structure of CCG.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets or the amounts and classification of liabilities that might result should CCG be unable to continue as a going concern.

Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

4. Change in accounting policy

Prior to April 1, 1993, CCG expensed all system development costs. Effective April 1, 1993, this policy was changed to capitalize these costs and amortize them over their expected useful life of five years.

This change in policy has been applied retroactively and as a result, cumulative operating surplus as at April 1, 1993, and net income for the year ended March 31, 1993, have been increased by \$939,807. Had the change in policy not been made, the loss for the year ended March 31, 1994, would increase by \$305,866.

5. Inventory

	1994	1993
	\$	\$
Finished goods	3,522,994	2,249,211
Raw materials and supplies	2,175,419	3,007,545
Work in process	364,509	486,326
	<u>6,062,922</u>	<u>5,743,082</u>

Canada Communication Group Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994 and 1993—Continued

6. Capital assets

Cost	Production and office equipment	Capital leases	Leasehold improvements	Total Capital assets
	\$	\$	\$	\$
Balance, beginning of year	37,931,550	1,546,114	4,768,224	44,245,888
Prior period adjustments	939,807			939,807
Balance, beginning of year, restated	38,871,357	1,546,114	4,768,224	45,185,695
Acquisitions	1,918,217	1,262,850	2,045,019	5,226,086
Adjustments	19,714			19,714
Disposals and transfers	(732,592)	(161,157)		(893,749)
Balance, end of year	40,076,696	2,647,807	6,813,243	49,537,746
Accumulated amortization				
	Production and office equipment	Capital leases	Leasehold improvements	Total Capital assets
	\$	\$	\$	\$
Balance, beginning of year	(22,596,896)	(566,686)	(2,203,111)	(25,366,693)
Prior period adjustments				
Balance, beginning of year, restated	(22,596,896)	(566,686)	(2,203,111)	(25,366,693)
Acquisitions	(3,654,833)	(651,976)	(558,650)	(4,865,459)
Adjustments	(19,714)			(19,714)
Disposals and transfers	680,042	105,505		785,547
Balance, end of year	(25,591,401)	(1,113,157)	(2,761,761)	(29,466,319)
Net book value	14,485,295	1,534,650	4,051,482	20,071,427

7. Obligations under leases

At March 31, 1994, CCG is committed under leases principally for the use of reproduction equipment. Future minimum payments relating to leases are as follows:

	Capital	Operating
	\$	\$
1994-95	713,992	2,492,073
1995-96	499,664	2,129,165
1996-97	310,071	1,842,217
1997-98	306,390	1,178,967
1998-99	30,905	568,915
Total minimum lease payments	1,861,022	8,211,337
Less: interest	(258,236)	
Obligations under capital leases	1,602,786	
Current portion	578,838	
Long-term portion	1,023,948	

8. Subsequent events

(a) Transfer of business segment

Subsequent to year-end a decision was made to transfer, with effect from April 1, 1994, and at book value, the assets and liabilities of CCG's procurement business segment to the Supply Operations Services Branch of Public Works and Government Services Canada. Condensed financial information for the business segment being transferred is as follows:

	Year ended March 31, 1994
	\$
Sales	155,541,000
Cost of sales and operating expenses	151,316,000
Net income	4,225,000

Assets and liabilities of the business segment being transferred account for approximately 55 percent and 65 percent of total assets and total liabilities respectively.

(b) Deferred revenue

Subsequent to year-end a decision was made to remit prepayments received as at March 31, 1994, for services to be rendered after that date, to the Consolidated Revenue Fund. As a result, approximately \$22,000,000 recorded as deferred revenue as at March 31, 1994, in the accompanying financial statements will be paid to the Consolidated Revenue Fund.

Canada Communication Group Revolving Fund—
Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994 and 1993—*Concluded*

9. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

10. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government of Canada policy of self-insurance.

11. Income taxes

CCG is not subject to income taxes.

12. Comparative figures

The 1993 statements of operations, cumulative operating surplus (deficit) and changes in financial position are presented for comparative purposes only and have not been audited.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of the data in these statements rests with the management of the Fund.

These financial statements were prepared in accordance with significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Information presented herewith is consistent with that presented elsewhere in the Public Accounts and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

S. SILCOX

*for the Director General
Finance and Resource Management Services
(Senior full-time financial officer)*

G. DITTBERNER

*Assistant Deputy Minister
Corporate Services Branch
(Senior financial officer)*

June 27, 1994

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year		57,048		(349,621)
Add: items not requiring use of funds	260,000	156,058	250,000	116,648
adjustment for disposal of land		5,240		
Operating sources of funds	260,000	218,346	250,000	(232,973)
Net capital acquisitions	(260,000)	(96,983)	(250,000)	(124,120)
Working capital change		493,853		(114,164)
Other items		(493,853)		114,164
Authority provided (used)		121,363		(357,093)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(1,357,081)	(772,855)
Add: PAYE charges against the appropriation account after March 31	724,875	755,664
Less: amounts credited to the appropriation account after March 31	250,025	743,677
Net authority provided, end of year	(882,231)	(760,868)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	2,882,231	2,760,868

Canadian Pari-Mutuel Agency Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable—Outside parties	250,025	743,677	Accounts payable and accrued liabilities—		
Accountable advances to employees	12,799	13,138	Outside parties		
	262,824	756,815	Accounts payable	724,875	755,664
			Vacation pay	188,113	157,462
Capital assets, appraisal plus additions				912,988	913,126
at cost (Note 3)	2,002,609	1,950,129			
Less: accumulated amortization	1,269,763	1,196,196	Long-term		
	732,846	753,933	Provision for employee termination		
			benefits	424,859	412,621
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,357,081)	(772,855)
			Accumulated surplus	1,014,904	957,856
				(342,177)	185,001
				995,670	1,510,748
	995,670	1,510,748			

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenue		
Pari-mutuel levy	13,600,030	14,944,543
Other	12,920	5,799
	13,612,950	14,950,342
Operating expenses		
Salaries and employee benefits	3,568,508	3,993,411
Provision for employee termination		
benefits	43,228	(30,798)
Professional services		
Drug control services	4,755,651	5,620,843
Race patrol services	2,693,810	3,199,535
Photo finish services	879,193	891,584
Drug research	585,304	608,061
Supply and Services Canada service		
charges		58
Other	82,796	107,601
Data processing services	53,245	11,335
Travel and removal	309,303	305,286
Accommodation	145,561	151,700
Amortization	109,955	146,928
Material and supplies	134,646	124,179
Miscellaneous	59,866	76,678
Telephone	94,541	67,275
Repair and upkeep	32,180	25,769
Loss on disposal of capital assets	2,875	518
	13,550,662	15,299,963
Profit (loss)	62,288	(349,621)
Less: adjustment for disposal of		
land	5,240	
Net profit (loss)	57,048	(349,621)

STATEMENT OF ACCUMULATED SURPLUS **FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	957,856	1,307,477
Net profit (loss) for the year	57,048	(349,621)
Balance, end of year	1,014,904	957,856

Canadian Pari-Mutuel Agency Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Net profit (loss)	57,048	(349,621)
Add: amortization	109,955	146,928
disposal of capital assets	8,115	518
provision for employee termination benefits	43,228	(30,798)
	218,346	(232,973)
Changes in current assets and liabilities	493,853	114,164
Changes in other assets and liabilities	12,238	(31,649)
Payments on and change in provision for employee termination benefits	(43,228)	30,798
Net financial resources provided (used) by operating activities	681,209	(119,660)
Investing activities:		
Capital assets		
Purchased	(96,983)	(124,120)
Net financial resources used by investing activities	(96,983)	(124,120)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	584,226	(243,780)
Accumulated net charge against the Fund's authority account, beginning of year	772,855	1,016,635
Accumulated net charge against the Fund's authority account, end of year	1,357,081	772,855

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994

1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under *Appropriation Act No. 1, 1970*, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The *Appropriation Act No. 1* was repealed and replaced by section 2 of the *Revolving Funds Act* in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the revolving fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

2. Significant accounting policies

(a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

(b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

(c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

(d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The provision at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

**Canadian Pari-Mutuel Agency Revolving Fund—
Concluded**

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded**

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	262,401	14,650	3,913	273,138
Electronic data pro- cessing equipment	706,259	63,383	19,326	750,316
Automotive	303,124	18,950	16,024	306,050
Buildings	574,582			574,582
Land	103,763		5,240	98,523
	<u>1,950,129</u>	<u>96,983</u>	<u>44,503</u>	<u>2,002,609</u>

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	176,707	15,483	3,173	189,017
Electronic data pro- cessing equipment	613,824	36,797	17,191	633,430
Automotive	234,036	34,831	16,024	252,843
Buildings	171,629	22,844		194,473
	<u>1,196,196</u>	<u>109,955</u>	<u>36,388</u>	<u>1,269,763</u>

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1994 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

Subsequent to year-end, a decision was made to remit approximately \$1 million to the Consolidated Revenue Fund, representing advance payments received from Government departments and agencies, as at March 31, 1994 for services to be rendered after that date.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:
V. LYNNE PEARSON
Chief executive officer

JIM CURRIE
A/Comptroller

September 22, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Net loss for the year	(7,497,428)	(4,873,417)
Add: items not requiring use of funds	1,967,043	1,033,797
Operating use of funds	(5,530,385)	(3,839,620)
Net capital acquisitions	(452,901)	(2,164,388)
Working capital	4,452,703	(5,586,650)
Other items	(4,563,621)	5,673,353 ⁽¹⁾
Authority (used) provided	(6,094,204)	(5,917,305)

⁽¹⁾ See note in Reconciliation of Unused Authority.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account ...	21,219,647	19,689,064
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	26,119,034	24,588,451
Add: PAYE charges against the appropriation account after March 31	15,133,286	11,996,559
Less: amounts credited to the appropriation account after March 31	21,142,407	22,569,299
Net authority used end of year	20,109,913	14,015,711
Authority limit	30,000,000	30,000,000
Unused authority carried forward	9,890,087	15,984,289

⁽¹⁾ The Consulting and Audit Canada Revolving Fund was established effective April 1, 1992. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the accumulated net charge against the fund's authority account at this date. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were inadvertently recorded in the Supply Revolving Fund.

Consulting and Audit Canada Revolving Fund— Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1994 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

July 13, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	7,364,768	6,702,747
Service billings	19,561,679	21,208,493	Outside parties	8,927,791	6,164,945
Other	1,267,517	1,084,418		16,292,559	12,867,692
Outside parties	731,281	295,402	Long-term portion of provision for		
	21,560,477	22,588,313	termination benefits	344,126	200,000
Capital assets, at cost (Note 3)	6,215,309	6,822,948		16,636,685	13,067,692
Less: accumulated amortization	2,290,299	1,527,922			
	3,925,010	5,295,026			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	21,219,647	19,689,064
			Accumulated deficit	(12,370,845)	(4,873,417)
				8,848,802	14,815,647
	25,485,487	27,883,339		25,485,487	27,883,339

Consulting and Audit Canada Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Revenue	70,239,756	61,985,755
Cost of subcontracting and related travel	39,713,790	32,116,535
Net revenue	30,525,966	29,869,220
Operating expenses		
Salaries and employee benefits	27,456,085	27,036,338
Accommodation	3,286,168	2,091,998
Professional and special services	1,670,341	2,271,601
Repairs, supplies and miscellaneous	1,208,581	620,649
Amortization	1,112,527	833,797
Interest	1,024,510	553,450
Work force adjustment	965,196	
Communications	485,950	411,839
Travel and removal	444,659	529,398
Information	150,298	147,612
Rental of equipment	139,589	148,769
Freight	79,490	97,186
	38,023,394	34,742,637
Loss for the year	(7,497,428)	(4,873,417)
Accumulated deficit, beginning of year	(4,873,417)	
Accumulated deficit, end of year	(12,370,845)	(4,873,417)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(7,497,428)	(4,873,417)
Deduct: amortization	1,112,527	
loss on disposal of capital assets	710,390	833,797
increase in provision for termination benefits	144,126	200,000
	(5,530,385)	(3,839,620)
Changes in current assets and liabilities	4,452,703	(5,586,650)
Net financial resources used in operating activities	(1,077,682)	(9,426,270)
Investing activities:		
Capital assets—Equipment		
Purchased	(603,555)	(2,203,628)
Disposals	150,654	39,240
Net financial resources used in investing activities	(452,901)	(2,164,388)
Net financial resources used during the year	(1,530,583)	(11,590,658)
Net assets transferred to Consulting and Audit Canada, April 1, 1992		(8,098,406)
	(1,530,583)	(19,689,064)
Accumulated net charge against the Fund's authority account, beginning of year	(19,689,064)	
Accumulated net charge against the Fund's authority account, end of year	(21,219,647)	(19,689,064)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994

1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee-for-service basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under section 7(3)(a), (b) and (f) of the *Department of Supply and Services Act*.

Advances drawn under these authorities are subject to interest under some circumstances.

2. Significant accounting policies

Revenue and expenses

Revenue and expenses are recorded on the accrual basis of accounting with the following variation:

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1991. No accrual is made for severance entitlements on service prior to April 1, 1991. Benefits earned prior to April 1, 1991 and estimated at \$7,000,000 as at March 31, 1993 represent an obligation of CAC and will be funded by the Treasury Board.

Amortization

Capital assets are depreciated commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	5 years
Printing equipment	5 years
Other	10 years

Pension plan

Employees of CAC are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Consulting and Audit Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1994—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisi- tions	Disposal	Balance, end of year
	\$	\$	\$	\$
Furniture	1,091,884	114,448	(4,971)	1,201,361
EDP equip- ment and software	5,537,369	545,291	(1,262,017)	4,820,643
Printing equipment	150,420	1,200	(850)	150,770
Other	43,275		(740)	42,535
	<u>6,822,948</u>	<u>660,939</u>	<u>(1,268,578)</u>	<u>6,215,309</u>

Accumulated amortization	Balance, beginning of year	Increase in amortiza- tion	Decrease	Balance, end of year
	\$	\$	\$	\$
Furniture	114,546	106,103	(2,094)	218,555
EDP equip- ment and software	1,311,070	986,950	(346,540)	1,951,480
Printing equipment	76,109	17,890	(850)	93,149
Other	26,197	1,584	(666)	27,115
	<u>1,527,922</u>	<u>1,112,527</u>	<u>(350,150)</u>	<u>2,290,299</u>

4. Advance payments

Accounts payable includes an amount of \$1,051,295 which represents advance payments received from Government departments and agencies as at March 31, 1994 for services to be rendered after that date. Subsequent to year-end, a decision was made to remit improper advance payments for services not provided as of March 31, 1994 to the Consolidated Revenue Fund.

5. Insurance

CAC, in common with the practice of the Optional Services Revolving Fund, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

6. Operating lease

CAC leases its premises under an operating lease. Future lease payments are as follows:

	\$
1995	2,695,615
1996	2,420,712
1997	1,729,590
1998	265,985
1999	128,883

7. Comparative figures

Certain of the prior year's comparative figures have been reclassified to conform with the presentation adopted in the current year.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL
Comptroller

CORINE HAGERMAN
for Chief executive officer

August 9, 1994

BALANCE SHEET AS AT MARCH 31, 1994

	1993-94	1992-93
	\$	\$
ASSETS		
Current		
Accounts receivable		
Government of Canada	7,389,506	6,286,300
Outside parties	734,879	721,100
Less: allowance for doubtful accounts	(34,070)	(40,000)
	8,090,315	6,967,400
Inventories (Note 3)	18,171,942	16,439,079
Livestock	2,878,575	1,944,000
Other	166,525	2,000
	29,307,357	25,352,479
Capital assets (Note 4)		
At cost	20,552,426	12,898,912
Less: accumulated amortization	(4,969,612)	(2,199,035)
	15,582,814	10,699,877
Other		
Deferred charges less amortization	578,558	
	45,468,729	36,052,356

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1993-94		1992-93	
	Estimates	Actual	Estimates ⁽¹⁾	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	1,460,000	(1,944,193)	(880,000)	1,767,174
Add: items not requiring use of funds	2,740,000	3,141,969	2,250,000	2,498,035
Operating source of funds	4,200,000	1,197,776	1,370,000	4,265,209
Net capital acquisitions	(5,500,000)	(7,653,514)	(3,700,000)	(2,813,098)
Working capital change	(3,890,000)	(3,475,087)	1,000,000	(2,437,968)
Other items		(376,428)	(1,920,000)	(230,616)
Authority used	(5,190,000)	(10,307,253)	(3,250,000)	(1,216,473)

⁽¹⁾ The figures presented in this column are not separately disclosed for CORCAN in the Estimates for 1993-94. These figures were obtained from the CORCAN Business Plan.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1993-94	1992-93
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	27,424,121	16,400,611
Add: PAYE charges against the appropriation account after March 31	6,327,469	6,385,641
Less: amounts credited to the appropriation account after March 31	6,811,693	6,351,946
other items	198,338	
Net authority used, end of year	26,741,559	16,434,306
Authority limit	45,000,000	45,000,000
Unused authority carried forward	18,258,441	28,565,694

CORCAN Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Revenue		
Industries	21,702,783	20,627,209
Agribusiness (including Forestry)	7,998,480	7,319,000
Services	3,233,918	2,664,000
Training and correctional activities	17,615,022	18,142,000
Total revenue	50,550,203	48,752,209
Expenses		
Cost of goods sold		
Industries	22,558,080	21,845,035
Agribusiness (including Forestry)	9,341,774	7,998,000
Services	1,264,285	987,000
	33,164,139	30,830,035
Gross margin	17,386,064	17,922,174
Operating expenses	7,855,495	6,368,000
Selling and marketing expenses	3,176,616	2,999,000
Administrative expenses	8,434,515	5,475,000
Cost of capital	1,448,000	1,313,000
Total expenses	20,914,626	16,155,000
Net operating profit (loss)	(3,528,562)	1,767,174
Other revenue	1,584,369	
Net (loss) profit	(1,944,193)	1,767,174

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Balance, beginning of year	1,767,174	
Net (loss) profit for the year	(1,944,193)	1,767,174
Balance, end of year	(177,019)	1,767,174

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1993-94	1992-93
	\$	\$
Operating activities:		
Net profit (deficit) before extraordinary items ..	(1,944,193)	1,767,174
Add: provision for termination		
benefits	316,710	259,000
amortization	2,770,577	2,199,035
allowance for doubtful accounts	8,428	40,000
amortization of deferred charges	46,254	
	1,197,776	4,265,209
Changes in current assets and liabilities	(3,475,087)	(2,437,968)
Changes in other assets and liabilities:		
Deferred service charges	(639,172)	
Payments on and changes in provision for employee termination benefits	(453,513)	(196,921)
Net financial resources provided by operating activities	(3,369,996)	1,630,320
Investing activities:		
Capital assets purchased	(7,653,514)	(2,813,098)
Net financial resources used by investing activities	(7,653,514)	(2,813,098)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(11,023,510)	(1,182,778)
Accumulated net charge against the Fund's authority account, beginning of year	(16,400,611)	(15,217,833)
Accumulated net charge against the Fund's authority account, end of year	(27,424,121)	(16,400,611)

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994****1. Authority and purpose**

The CORCAN Revolving Fund was established under *Appropriation Act No. 4, 1991-92*, which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies**(a) Capital assets**

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1994—Continued

(b) Pension plan

Employees of CORCAN, an Agency within the Correctional Service Canada financed through the CORCAN Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Deferred charges

Deferred charges, consisting of manufacturing R&D costs and developments costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

(e) Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost and raw materials at cost.

(f) Recognition of revenue and expense

Revenues and expenses are recognized in the year into which they occur, regardless as to when they are paid.

3. Inventories

	1994	1993
	\$	\$
Raw materials (based on actual costs) . . .	4,585,273	4,493,630
Work in process (based on standard costs) .	1,022,832	1,152,043
Finished goods (based on standard costs) .	12,563,837	10,793,406
	<u>18,171,942</u>	<u>16,439,079</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	8,890,965	6,417,783		15,308,748
Office furni- ture and equipment	496,437	227,098		723,535
Computer equipment	1,235,133	872,310		2,107,443
Vehicle fleet	2,276,377	136,323		2,412,700
	<u>12,898,912</u>	<u>7,653,514</u>		<u>20,552,426</u>

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	1,418,551	1,360,012		2,778,563
Office furni- ture and equipment	52,716	79,156		131,872
Computer equipment	340,706	722,924		1,063,630
Vehicle fleet	387,062	608,485		995,547
	<u>2,199,035</u>	<u>2,770,577</u>		<u>4,969,612</u>

5. Current liabilities

The details of the current liabilities are as follows:

	1993-94	1992-93
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . . .	957,837	1,143,513
Employee benefits to transfer to Treasury Board		
Employee benefits plan	204,251	2,234,791
Health insurance benefits	57,002	680,332
	<u>261,253</u>	<u>2,915,123</u>
Tax collected—Revenue Canada	30,907	169,449
Interest payable—Finance		1,313,000
	<u>1,249,997</u>	<u>5,541,085</u>
Outside parties	4,940,025	595,593
Deferred revenue	420,515	
	<u>6,610,537</u>	<u>6,136,678</u>

CORCAN Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1994—*Concluded*

6. Extraordinary item (other revenue)

The other revenue for the current year amounts to \$1,584,369.

During fiscal year 1993-94 CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant is the exclusive property of CORCAN. The revenue generated from the sale of the rights is calculated on a 50 percent declining balance method.

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services Canada in accordance with Treasury Board policies, the *Defence Production Act*, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

The primary responsibility for the integrity and objectivity of these statements rests with the Corporate and Services Branch. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1992-93 and 1993-94.

L. SAINT-LAURENT
*Director General
Finance Sector*

R. J. NEVILLE
*Assistant Deputy Minister
Corporate Services Branch*

July 6, 1994

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Loan Account	1,724,007	1,724,007
Net authority available for the Fund's account	98,275,993	98,275,993
Unused authority carried forward	98,275,993	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund	98,275,993	98,275,993
Net authority available for the loan account	1,724,007	1,724,007
Net authority used	1,724,007	1,724,007
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994

1. Purpose and authority

The Defence Production Revolving Fund has been established by section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement such as working capital loans as advance payments on contracts but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts.

2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.
- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

- (c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1993 and 1994 there were no transactions that applied to (a), (b) and (c).

Government Telecommunications Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Government Telecommunications Agency (GTA) Revolving Fund have been prepared as required by and in accordance with the policy and procedures of the Treasury Board for revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Director General, Financial Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems and procedures developed and implemented by the Fund's Finance and Administration Division. The Fund maintains systems of financial management and internal control to encourage the use of prudence, probity and value-for-money in the spending of public funds. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by frequent contacts with departmental financial and internal audit officers.

The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified accounting staff, by organizational arrangements that provide appropriate divisions of responsibility and by a high standard of internal communications aimed at ensuring that its regulations, policies, procedures and managerial authorities are understood throughout the Agency.

These financial statements have been audited by external auditors, their role being to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with the stated accounting policies, the Fund's financial condition and transactions.

The Agency maintains and operates a computerized financial information system that was designed to meet the unique requirements of accounting for revolving fund transactions, and the need to provide timely and accurate financial information required by the Department of Public Works and Government Services Canada (formerly Supply and Services Canada) in its discharge of Receiver General responsibilities relating to the Accounts of Canada.

Approved by:

PAUL HAYES

*Vice-President, Corporate Management
Government Telecommunications Agency
(Senior full-time financial officer)*

LOUISE SAINT-LAURENT

*A/Assistant Deputy Minister, Corporate Services
Public Works and Government Services Canada
(formerly Supply and Services Canada)
(Senior financial officer)*

August 17, 1994

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	6,600,000	26,818	9,500,000	767,684
Add: items not requiring use of funds	1,741,000	2,050,355	1,613,000	1,426,824
Operating source of funds	8,341,000	2,077,173	11,113,000	2,194,508
Net capital acquisitions	(1,950,000)	(2,200,156)	(1,950,000)	(1,876,252)
Working capital change	213,000	3,645,728	(7,963,000)	(5,410,954)
Other items		(3,084,935)		(4,045,120)
Authority provided (used)	6,604,000	437,810	1,200,000	(9,137,818)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	12,205,044	13,816,880
Add: PAYE charges against the appropriation account after March 31	14,334,031	13,854,938
Less: amounts credited to the appropriation account after March 31	26,651,843	27,346,776
Net authority provided/used, end of year	(112,768)	325,042
Authority limit	64,000,000	64,000,000
Unused authority carried forward	64,112,768	63,674,958

Government Telecommunications Agency Revolving Fund—Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Government Telecommunications Agency as at March 31, 1994 and the statements of operation and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications Agency. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Government Telecommunications Agency as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada,
June 24, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993 (unaudited Note 5)	LIABILITIES	1994	1993 (unaudited Note 5)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable		
Government of Canada	38,125,992	39,534,968	Government of Canada	1,297,582	1,107,730
Outside parties	1,242,494	2,585,475	Outside parties	15,782,578	14,984,201
Prepaid expenses	101,384	1,265	Current portion of the provision for employee termination benefits	24,605	37,974
	39,469,870	42,121,708	Deferred revenue	19,030	
Capital at cost (Note 3)	7,449,980	7,475,493		17,123,795	16,129,905
Less: accumulated amortization	3,155,078	3,990,418	Long-term		
	4,294,902	3,485,075	Provision for employee termination benefits	2,051,171	1,765,572
Other			Deferred revenue		54,806
Deferred charges	1,519,684	38,008		2,051,171	1,820,378
(net of accumulated amortization of \$301,316) (1993—\$24,930)			EQUITY OF CANADA		
	1,519,684	38,008	Accumulated net charge against the Fund's authority	12,205,044	13,816,880
			Accumulated surplus	13,904,446	13,877,628
				26,109,490	27,694,508
	45,284,456	45,644,791		45,284,456	45,644,791

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—Continued

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993 (unaudited Note 5)
	\$	\$
Revenue		
Telecommunications services:		
Customized	75,908,977	90,530,119
Government intercity calling	53,936,663	64,391,121
Government digital channel	43,011,352	25,063,234
Government packet	10,942,074	10,202,953
Local	8,568,245	10,368,363
Electronic messaging	4,527,633	3,011,960
Government satellite network	2,047,302	
Videoconferencing	2,039,067	1,398,669
Government teleconferencing service	1,869,739	
Government internetworking service	1,200,000	
Other revenue	62,998	364,420
Total revenue	204,114,050	205,330,839
Expenses		
Operating services:		
Customized	74,945,980	89,940,021
Government intercity calling	42,963,296	45,619,079
Government digital channel	36,206,777	20,754,796
Government packet	10,030,263	9,557,164
Local	6,821,197	8,380,251
Electronic messaging	2,272,589	2,004,974
Videoconferencing	2,038,189	1,184,488
Government satellite network	1,705,743	
Government teleconferencing service	1,254,526	
Government internetworking service	1,057,462	
Other expenses	32,153	342,550
Unallocated cost of sales	1,293,623	1,732,879
	180,621,798	179,516,202
Management services:		
Salaries	8,742,608	8,802,212
Termination benefits	375,508	324,403
Professional services	4,861,394	6,146,950
Telecommunications, freight and travel	1,491,838	1,621,522
Rental building and equipment	1,406,630	1,594,534
Office materials, supplies and repairs	682,369	790,031
Information	606,878	883,071
Amortization	563,877	517,787
Loss on disposal of capital assets	48,416	45,711
Other	9,799	10,879
	18,789,317	20,737,100

STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1994—Concluded

	1994	1993 (unaudited Note 5)
	\$	\$
Telecommunications architecture:		
Salaries	579,912	383,303
Telecommunications, freight and travel	4,294,514	1,536,116
Professional services	1,266,859	1,149,455
Information	193,062	93,303
Amortization	180,578	143,246
Other expenses	48,679	28,497
Less—Customer funding	3,336,750	1,770,058
	3,226,854	1,563,862
Interest charges on the Revolving Fund	1,449,263	2,745,991
Total expenses	204,087,232	204,563,155
Net profit for the year	26,818	767,684
Accumulated surplus, beginning of the year	13,877,628	13,109,944
Accumulated surplus, end of the year	13,904,446	13,877,628

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993 (unaudited Note 5)
	\$	\$
Operating activities:		
Net profit for the year	26,818	767,684
Add: provision for termination benefits	375,508	324,403
amortization of capital assets	1,339,913	1,124,221
loss on disposal of capital assets	50,416	45,711
amortization of deferred charges	339,324	24,930
Less: amortization of deferred revenue	(54,806)	(92,441)
	2,077,173	2,194,508
Changes in current assets and liabilities	3,645,728	(5,410,954)
Increase in deferred charges	(1,821,000)	
Payments on employee termination benefits	(89,909)	(86,645)
	(1,910,909)	(86,645)
Net financial resources provided (used) by operating activities	3,811,992	(3,303,091)
Investing activities:		
Capital assets purchases	(2,200,156)	(1,876,252)
Net financial resources used by investing activities	(2,200,156)	(1,876,252)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	1,611,836	(5,179,343)
Accumulated net charge against the Fund's authority account, beginning of year	(13,816,880)	(8,637,537)
Accumulated net charge against the Fund's authority account, end of year	(12,205,044)	(13,816,880)

The accompanying notes are an integral part of the financial statements.

Government Telecommunications Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1994

1. Purpose and authority

The Government Telecommunications Agency (GTA) Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased to \$64,000,000 by *Appropriation Act No. 4, 1991-92*. In accordance with Vote 2c, *Appropriation Act No. 4, 1982-83*, an amount of \$1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract has been written off to the authority. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary.

2. Significant accounting policies

(a) Recognition of revenue

Revenue from the provision of telecommunications services is recorded when the service is provided to users and includes an accrual for services supplied but not billed up to the year-end.

(b) Capital assets

Capital assets are carried at cost. In most cases, amortization is calculated using the diminishing balance method at the following rates: automobiles (30 percent), office equipment (20 percent), furniture and fixtures (10 percent). Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over the first three to seven years of utilization of the equipment.

(c) Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTA and are amortized on a straight-line basis on the same life expectancy as the asset to which they relate.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for in collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(e) Interest charges

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. For 1994, the rate was 8.12 percent, (1993—10.08 percent).

(f) Pension plan

Employees of GTA are covered by the *Public Service Superannuation Act* and *Supplementary Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation Account.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ transfers	Balance at end of year
	\$	\$	\$	\$
Office equipment	4,155,127	838,209	164,854	4,828,482
Furniture and fixtures	741,221	39,563		780,784
Automobiles	118,687			118,687
Telecommunications equipment ..	2,460,458	1,322,384	2,060,815	1,722,027
	<u>7,475,493</u>	<u>2,200,156</u>	<u>2,225,669</u>	<u>7,449,980</u>

Accumulated amortization	Balance at beginning of year	Amortization	Adjustments due to transfers or disposals	Balance at end of year
	\$	\$	\$	\$
Office equipment	1,919,249	604,734	114,438	2,409,545
Furniture and fixtures	264,443	51,634		316,077
Automobiles	103,218	4,641		107,859
Telecommunications equipment ..	1,703,508	678,904	2,060,815	321,597
	<u>3,990,418</u>	<u>1,339,913</u>	<u>2,175,253</u>	<u>3,155,078</u>

4. Subsequent event

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada and Public Works Canada to form what is now called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions of GTIS are processed through the GTIS Revolving Fund.

5. Comparative figures

The 1993 figures are unaudited and have been presented for comparative purposes only.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

These financial statements were prepared in accordance with the stated accounting policies as set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Senior General Director, Administration and Operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial

management and internal control systems are augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU, FCMA
Chief, Financial Administration
(Senior full-time financial officer)

GILLES ROY
Senior General Director
Administration and Operations
(Senior financial officer)

July 8, 1994

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(81,814,940)		(81,324,073)
Less: items not requiring use of funds		3,601,537		3,005,129
Operating source of funds	(77,006,000)	(78,213,403)	(80,120,021)	(78,318,944)
Net capital acquisitions	(5,244,000)	(5,214,005)	(2,691,000)	(4,729,590)
Authority used	(82,250,000)	(83,427,408)	(82,811,021)	(83,048,534)
Statutory authority				
Working capital change	(375,000)	3,131,482	(312,000)	2,823,649
Other items		(469,918)		(1,925,475)
Authority used	(375,000)	2,661,564	(312,000)	898,174
Total authority used	(82,625,000)	(80,765,844)	(83,123,021)	(82,150,360)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge		
against the Fund's authority account	9,424,061	10,517,617
Add: PAYE charges against the appropriation		
account after March 31	10,248,214	9,573,186
Less: amounts credited to the appropriation		
account after March 31	846,259	641,149
Net authority used, end of the year	18,826,016	19,449,654
Authority limit	20,000,000	20,000,000
Unused authority carried forward	1,173,984	550,346

National Film Board—Continued**AUDITOR'S REPORT**

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1994 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes

assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 6, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	608,706	146,911	Accounts payable		
Accounts receivable			Government of Canada	3,136,270	4,713,631
Government of Canada	479,954	758,313	Outside parties	5,434,283	4,277,099
Outside parties	2,384,254	2,452,004	Accrued salaries and vacations	1,492,742	1,401,020
Advances to a coproducer		215,978	Advances on productions	654,015	771,681
Inventories (Note 3)	2,259,396	2,871,137	Current portion of obligation under capital leases (Note 5)	150,626	365,478
Prepaid expenses	853,483	692,800	Obligation under voluntary departure programs (Note 6)	5,094,948	
	6,585,793	7,137,143	Current portion of provision for employee termination benefits	150,000	400,000
				16,112,884	11,928,909
Capital assets (Note 4)			Long-term liabilities		
Cost	42,526,474	38,687,232	Obligation under capital leases (Note 5)	181,603	17,042
Less: accumulated amortization	25,849,181	23,997,574	Provision for employee termination benefits	7,141,418	8,534,679
	16,677,293	14,689,658		7,323,021	8,551,721
				23,435,905	20,480,630
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving Fund's authority (Note 7)	9,424,061	10,517,617
			Accumulated deficit (Note 8)	(9,596,880)	(9,171,446)
				(172,819)	1,346,171
	23,263,086	21,826,801		23,263,086	21,826,801

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

JOAN PENNEFATHER

Government Film Commissioner

Approved by the Board:

ROBERT GIROUX

Member

MICHÈLE S. JEAN

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	29,332,853	28,479,659
Sponsored production	2,163,842	1,385,163
Marketing of films and other forms of visual presentation	9,809,372	9,225,707
	41,306,067	39,090,529
French programming		
Production of films and other forms of visual presentation		
Board's program	19,068,295	18,669,358
Sponsored production	1,182,314	1,048,542
Marketing of films and other forms of visual presentation	6,281,534	4,757,645
	26,532,143	24,475,545
International programming		
Marketing of films and other forms of visual presentation	2,610,366	2,955,092
General services		
Distribution and other services	10,422,378	12,286,560
Research and development	834,781	658,062
	11,257,159	12,944,622
Management and administration	10,220,709	10,258,250
	91,926,444	89,724,038
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	2,213,005	1,474,026
French programming	1,252,465	1,104,453
Film prints, rentals and royalties		
Canadian distribution	3,057,672	2,394,735
International distribution	2,492,344	2,461,426
Services and miscellaneous	1,096,018	965,325
	10,111,504	8,399,965
Cost of operations for the year	81,814,940	81,324,073

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Balance, beginning of year	9,171,446	9,046,090
Cost of operations for the year	81,814,940	81,324,073
	90,986,386	90,370,163
Parliamentary appropriation—Operations	(81,389,506)	(81,198,717)
Balance, end of year	9,596,880	9,171,446

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities		
Cost of operations for the year	(81,814,940)	(81,324,073)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	3,114,009	2,796,229
Loss on disposal of capital assets	62,094	83,544
Decrease in the provision for accrued vacations	(89,176)	(16,372)
Obligation under voluntary departure programs	2,157,871	
Increase (decrease) in the provision for employee termination benefits	(1,643,261)	141,728
	(78,213,403)	(78,318,944)
Decrease in the funded components of working capital	3,131,482	2,823,649
	(75,081,921)	(75,495,295)
Investing activities		
Acquisition of capital assets	(4,567,015)	(4,309,997)
Acquisition under capital leases	(608,772)	(84,283)
Proceeds from disposal of capital assets	12,049	17,259
	(5,163,738)	(4,377,021)
Financing activities		
Parliamentary appropriation	83,427,432	83,048,534
Increase in the net book value of capital assets, net of obligation under capital leases	(2,037,926)	(1,849,817)
	81,389,506	81,198,717
Obligation under capital leases	608,772	84,283
Payments on obligations under capital leases	(659,063)	(436,852)
	81,339,215	80,846,148
Decrease for the year	(1,093,556)	(973,832)
Balance, beginning of year	10,517,617	11,491,449
Balance, end of year	9,424,061	10,517,617

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994

1. Authority and purposes

The National Film Board was established in 1950 under the *National Film Act* to initiate and promote the production and distribution of films in the national interest and in particular to:

- produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

National Film Board—Continued**NOTES TO FINANCIAL STATEMENTS**
MARCH 31, 1994—Continued

- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$20 million at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies**Production of films and other forms of visual presentation.**

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially-sponsored productions.

Sponsored production

All costs incurred for fully-sponsored productions and the sponsored costs of partially-sponsored productions.

Revenues from production of films and other forms of visual presentation are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

Film prints

The cost of prints made for sale purposes is recorded as inventories. The cost of other prints is expensed on a current basis.

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

Film prints and other forms of visual presentation held for sale are carried at the lower of the average direct cost of production and net realizable value.

Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful lives of the assets, as follows:

- Technical equipment	5 to 20 years
- Data processing equipment	3 to 10 years
- Office furniture	10 to 20 years
- Office equipment	10 to 15 years
- Rolling stock	5 to 10 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks incident to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded on a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

Pension plan

All employees participate in the superannuation plan administered by the Government of Canada. The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Inventories

	1994	1993
	\$	\$
Productions in progress	870,492	1,001,720
Materials and supplies	1,029,977	1,294,401
Film prints and other forms of visual presentation held for sale	358,927	575,016
	<u>2,259,396</u>	<u>2,871,137</u>

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Continued

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	28,809,611	261,531	1,176,660	27,894,482
Data processing equipment	5,519,775	3,662,601	118,132	9,064,244
Office furniture	1,504,528	186,488	30,035	1,660,981
Office equipment	628,233	454,571	11,718	1,071,086
Rolling stock	110,456	1,824		112,280
	36,572,603	4,567,015	1,336,545	39,803,073
Equipment under capital lease				
Data processing equipment	2,073,368	436,197		2,509,565
Office equipment	41,261	172,575		213,836
	2,114,629	608,772		2,723,401
	38,687,232	5,175,787	1,336,545	42,526,474
Accumulated amortization				
	Balance, beginning of year	Amortization	Decrease	Balance, end of year
	\$	\$	\$	\$
Technical equipment	18,455,217	1,683,055	1,105,626	19,032,646
Data processing equipment	3,472,735	940,951	118,863	4,294,823
Office furniture	639,095	108,716	20,877	726,934
Office equipment	378,781	57,136	17,036	418,881
Rolling stock	81,391	10,464		91,855
	23,027,219	2,800,322	1,262,402	24,565,139
Equipment under capital lease				
Data processing equipment	964,604	293,302		1,257,906
Office equipment	5,751	20,385		26,136
	970,355	313,687		1,284,042
	23,997,574	3,114,009	1,262,402	25,849,181

5. Obligation under capital leases

The Board entered into agreements to rent data processing equipment and office equipment under capital leases. The assets were capitalized at \$2,723,401 using implicit interest rates varying from 7 percent to 15 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are segregated between current and long-term portions on the balance sheet. Minimum lease payments for the year ended March 31, 1994 totalled \$718,713 including interest of \$59,650 charged to operations.

Obligation under capital leases includes the following:

Future lease payments

	\$
1995	168,637
1996	190,915
1997	11,493
1998	4,101
	375,146
Less: interests	42,917
	332,229
Current portion	150,626
Long-term portion	181,603

6. Voluntary departure programs

To cope with budgetary restraints, the Board has initiated during the year early retirement and voluntary departure programs. The programs involve disbursements of \$5,506,000, of which \$3,863,000 represent the current year's expense, the balance having been accumulated in prior years. Those programs are being implemented over two years and are financed by parliamentary appropriations of \$3,348,000 in 1994 and \$2,158,000 in 1995.

7. Accumulated net charge against the Revolving Fund's authority

	1994	1993
	\$	\$
Net book value of capital assets	16,677,293	14,689,658
Funded components of working capital	(6,921,003)	(3,789,521)
Obligation under capital leases	(332,229)	(382,520)
	9,424,061	10,517,617

National Film Board—Concluded**NOTES TO FINANCIAL STATEMENTS****MARCH 31, 1994—Concluded****8. Accumulated deficit**

The accumulated deficit is comprised of the following items which will be funded by parliamentary appropriation in the year in which they will be paid:

	1994	1993
	\$	\$
Accrued vacations	147,591	236,767
Voluntary departure programs (Note 6)	2,157,871	
Employee termination benefits		
Short-term	150,000	400,000
Long-term	7,141,418	8,534,679
	<u>9,596,880</u>	<u>9,171,446</u>

9. Expenses

	1994	1993
	\$	\$
Salaries and benefits	52,365,269	48,202,381
Rentals	9,908,798	9,805,509
Professional and special services	7,373,969	7,664,164
Transportation and communications	5,448,267	5,770,153
Materials and supplies	4,000,217	3,963,092
Cash financing in co-		
productions	3,590,021	4,601,126
Amortization	3,114,009	2,796,229
Contracted film production and		
laboratory processing	2,212,759	2,128,985
Information	1,654,970	1,676,367
Repair and upkeep	1,038,352	2,267,879
Miscellaneous	1,219,813	848,153
	<u>91,926,444</u>	<u>89,724,038</u>

10. Related party transactions

The Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business. During the year, the Board has leased accommodation from the Department of Public Works and Government Services for an amount of \$8,212,000 (1993—\$7,825,000).

11. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are the following:

	Premises	Equipment	Total
	\$	\$	\$
1995	251,139	225,250	476,389
1996	199,723	130,700	330,423
1997	187,373	76,651	264,024
1998	187,373	16,388	203,761
1999 and beyond	124,915	3,953	128,868
	<u>950,523</u>	<u>452,942</u>	<u>1,403,465</u>

In addition, the Board has a contractual commitment of \$269,000 to purchase equipment. The Board expects to disburse the major portion of this amount in 1995.

12. Contingencies

In the ordinary course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities to the Board.

Optional Services Revolving Fund

MANAGEMENT REPORT

On November 5, 1993, Prime Minister Jean Chrétien announced the creation of Public Works and Government Services Canada (PWGSC). This new federal department is made up of the former Public Works Canada, the former Supply and Services Canada, the Government Telecommunications Agency (formerly a part of Communications Canada) and Translation Bureau (formerly a part of Secretary of State).

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Finance Directorate maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with Corporate Services. This responsibility is discharged by the Finance Directorate which develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management.

Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer effective April 1, 1994 CCG's procurement business segment to the Supply Operations Branch of Public Works and Government Services Canada.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

R. J. NEVILLE
Assistant Deputy Minister
Corporate Services
(Senior financial officer)

August 29, 1994

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(2,286,000)	(5,219,036)	(560,000)	(2,583,348)
Add: items not requiring use of funds	462,000	997,037	507,000	908,324
Operating use of funds	(1,824,000)	(4,221,999)	(53,000)	(1,675,024)
Net capital acquisitions	(1,093,000)	(597,222)	(501,000)	(1,037,796)
Working capital change	631,000	(9,535,114)	(6,000)	6,986,135
Other items		(1,211,825) ⁽¹⁾		10,973,339
Authority (used) provided	(2,286,000)	(15,566,160)	(560,000)	15,246,654

⁽¹⁾ Included in other items in 1994 is an amount of \$1,778,508 resulting from a net PAYE established in 1992-93 which never became a financial obligation. Had this entry been processed in 1993-94, the authority used for the year would have been \$13,787,652. A correction entry will be made in the Accounts of Canada in 1994-95.

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	24,866,904	13,238,635
Add: PAYE charges against the appropriation account after March 31	37,671,318	19,654,060
Less: amounts credited to the appropriation account after March 31	(42,319,200)	(26,461,325)
charge against the appropriation	1,778,508 ⁽¹⁾	
Net authority used, end of year	21,997,530	6,431,370
Authority limit	100,000,000	100,000,000
Unused authority carried forward	78,002,470	93,568,630

⁽¹⁾ See note in the Statement of Authority Used.

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	44,011,573	25,272,210	Government of Canada	23,420,915	16,864,094
Outside parties	354,974	412,935	Outside parties	23,880,807	21,434,077
Current portion of net investment in			Deferred revenue	918,647	571,709
leases (Note 3)	496,080	2,430,135		48,220,369	38,869,880
Inventories at the lower of cost or net			Long-term		
realizable value (Note 2)	14,911,575	14,685,007	Provision for employee termination		
Other	1,040,730	3,324,585	benefits (Note 5)	598,186	299,093
	60,814,932	46,124,872			
Long-term receivable			EQUITY OF CANADA		
Net investment in leases			Accumulated net charge against the Fund's		
(Note 3)	179,272	971,283	authority	24,866,904	13,238,635
Capital (Notes 2 and 4)			Accumulated deficit (Note 6)	(10,063,872)	(2,583,348)
At cost	5,628,323	5,497,756		14,803,032	10,655,287
Less: accumulated amortization	(3,000,940)	(2,769,651)			
	2,627,383	2,728,105			
	63,621,587	49,824,260		63,621,587	49,824,260

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Sales		
Supply operations	42,101,766	41,493,601
Regional operations	110,652,192	112,636,044
	152,753,958	154,129,645
Cost of sales		
Supply operations	39,751,013	39,871,242
Regional operations	70,935,000	72,250,599
	110,686,013	112,121,841
Gross profit on sales	42,067,945	42,007,804
Operating expenses		
Salaries and employee benefits, severance		
pay and maternity leave	16,814,093	14,954,649
Provision for employee termination		
benefits	299,093	299,093
Professional and special services	9,202,244	9,507,261
Accommodation	5,515,294	5,849,842
Repairs, supplies and miscellaneous	5,673,473	5,386,520
Freight	4,666,430	3,957,006
Interest	1,473,144	1,714,287
Information	1,059,102	667,504
Postage	388,216	638,385
Travel and removal	486,806	532,091
Amortization	656,525	497,113
Communications	413,300	264,131
Inventories and other losses	559,868	166,496
Tenant services	22,559	133,722
Loss on disposal of capital assets	41,419	112,118
Rental	163,840	100,301
Cash discount	(148,425)	(189,367)
	47,286,981	44,591,152
Net loss	(5,219,036)	(2,583,348)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Balance, beginning of year, unadjusted	(2,583,348)	
Provision for doubtful accounts assumed		
on April 1, 1992 (Note 6)	(2,261,488)	
Net loss for the year	(5,219,036)	(2,583,348)
Balance, end of year	(10,063,872)	(2,583,348)

Optional Services Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Net loss before extraordinary items	(5,219,036)	(2,583,348)
Add: provision for termination		
benefits	299,093	299,093
amortization	656,525	497,113
loss on disposal of capital assets	41,419	112,118
	(4,221,999)	(1,675,024)
Changes in current assets and liabilities	(9,535,114)	6,986,135
Contributed net current assets		(11,811,010)
Net financial resources used by operating activities	(13,757,113)	(6,499,899)
Investing activities:		
Changes in other assets and liabilities:		
Net investment in leases	2,726,066	4,166,074
Capital assets:		
Purchased	(597,222)	(1,037,796)
Contributed		(9,867,014)
	(597,222)	(10,904,810)
Net financial resources used by investing activities	2,128,844	(6,738,736)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(11,628,269)	(13,238,635)
Accumulated net charge against the Fund's authority account, beginning of year	(13,238,635)	
Accumulated net charge against the Fund's authority account, end of year	(24,866,904)	(13,238,635)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994

1. Authority and purpose

The Optional Services Revolving Fund was established under *Appropriation Act No. 4, 1991-92* which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of section 5(1)(c) of the *Department of Supply and Services Act* in respect of the acquisition and provision of office supplies, services and equipment; and for the recording of the cost of product of traffic management and the Buy for Lease Program; and, for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets.

The Fund has a continuing non-lapsing authority from Parliament for the Minister to spend, for the purposes of the Fund, any revenues received in respect of those purposes; and the aggregate of expenditures made are not to exceed \$100,000,000 at any time.

An amount of \$21,678,024 representing net assets assumed by the Fund was charged to this authority on April 1, 1992.

2. Significant accounting policies

(a) Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

(b) Pension plan

Employees of the Department of Supply and Services working in the organizations financed through the Optional Services Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

(c) Employee benefits

Termination benefits and vacation pay accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The total liability for these benefits and vacation pay for 1993-94 is accrued.

(d) Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment approved by Treasury Board for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements. The net investment in leases is segregated between current and long-term portions on the balance sheet.

Optional Services Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Transfers	Balance at end of year
	\$	\$	\$	\$	\$
Leasehold improvements	397,964	40,351			438,315
Furniture and equipment	613,311	25,939	2,517	(366,512)	270,221
EDP equipment	1,615,519	380,279	240,454	481,944	2,237,288
Automotive	500,630	27,437	123,671		404,396
Warehouse equipment	2,370,332	123,216	100,442	(115,003)	2,278,103
	<u>5,497,756</u>	<u>597,222</u>	<u>467,084</u>	<u>429</u>	<u>5,628,323</u>

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Transfers	Balance at end of year
	\$	\$	\$	\$	\$
Leasehold improvements	207,178	39,797			246,975
Furniture and equipment	227,234	22,721	2,178	(171,496)	76,281
EDP equipment	516,571	335,422	207,233	332,945	977,705
Automotive	290,489	70,988	120,552		240,925
Warehouse equipment	1,528,179	187,597	95,702	(161,020)	1,459,054
	<u>2,769,651</u>	<u>656,525</u>	<u>425,665</u>	<u>429</u>	<u>3,000,940</u>

5. Employee benefits liability

There is an accrued liability of \$598,186 representing the liability incurred since the establishment of the Optional Services Revolving Fund, April 1, 1992 for employee benefits.

6. Change in accounting estimate

In the previous year's opening balance sheet, the accounts receivable was overstated by \$2,261,488. Since no financial claim existed for this amount, a provision to write off this claim was charged to the accumulated deficit.

7. Subsequent event

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to year-end, to transfer effective April 1, 1994, CCG's procurement business segment, a component of CCG to the Supply Operations Branch of Public Works and Government Services Canada.

Passport Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements have been prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

K. F. McCARTHY
*Director General, Finance and Headquarters
 Administrative Services Bureau
 (Senior full-time financial officer)*

G. LAMBERT
*Assistant Deputy Minister
 Corporate Management Branch
 (Senior financial officer)*

June 23, 1994

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993
	\$	\$
Current		
Accounts receivable		
Government of Canada	269,525	147,829
Outside parties	19,037	88,661
Inventories, at cost and average cost		
(Note 3)	1,500,036	1,643,050
Prepaid expenses	109,940	68,480
	1,898,538	1,948,020
Capital (Note 4)		
At cost	8,868,260	7,335,005
Less: accumulated amortization	5,141,918	4,335,888
	3,726,342	2,999,117
	5,624,880	4,947,137

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	6,739,884	3,848,369	1,478,515	6,089,823
Add: items not requiring use of funds	1,495,282	1,549,456	1,317,850	1,268,652
Operating source (use) of funds	8,235,166	5,397,825	2,796,365	7,358,475
Net capital acquisitions	(5,544,000)	(1,887,269)	(2,615,489)	(1,644,978)
Working capital change	790,210	1,960,078	480,041	(663,666)
Other items		(1,806,089)		119,706
Authority provided (used)	3,481,376	3,664,545	660,917	5,169,537

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1994

	1994	1993
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(22,991,117)	(17,674,334)
Add: PAYE charges against the appropriation account after March 31	3,845,156	2,110,854
Less: amounts credited to the appropriation account after March 31	241,633	159,569
Net authority provided, end of year	(19,387,594)	(15,723,049)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	23,387,594	19,723,049

LIABILITIES	1994	1993
	\$	\$
Current		
Accounts payable and accrued liabilities		
Government of Canada	2,160,700	992,385
Outside parties		
Accounts payable	1,825,834	1,201,357
Vacation pay	374,752	367,848
Current portion of the provision for employee termination benefits	116,872	77,333
Deferred revenue	288,577	217,216
	4,766,735	2,856,139
Long-term		
Provision for employee termination benefits	2,699,481	2,463,920

EQUITY OF CANADA

Accumulated net charge against the Fund's authority	(22,991,117)	(17,674,334)
Accumulated surplus	21,149,781	17,301,412
	(1,841,336)	(372,922)
	5,624,880	4,947,137

The accompanying notes are an integral part of the financial statements.

Passport Office Revolving Fund—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Revenue		
Fees earned	46,492,348	44,055,972
Miscellaneous revenue	21,959	2,062
	46,514,307	44,058,034
Operating expenses		
Salaries and employee benefits	20,161,914	20,015,789
Provision for employee termination benefits	389,412	460,278
Passport materials and application forms	4,788,001	3,747,341
Passport operations at missions abroad	4,447,460	4,447,460
Professional and special services	3,892,284	2,291,923
Accommodation	2,984,315	2,576,095
Freight, express and cartage	1,635,979	991,151
Telecommunications	1,415,259	775,899
Amortization	1,138,748	790,480
Printing, stationery and supplies	670,247	762,343
Travel and removal	491,466	437,702
Repair and maintenance	278,648	346,108
Rentals	140,046	129,169
Information	94,398	81,313
Postal services and postage	70,351	75,339
Miscellaneous expenses	46,114	21,927
Loss on disposal of capital assets	21,296	17,894
	42,665,938	37,968,211
Net profit (loss)	3,848,369	6,089,823

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Balance, beginning of year	17,301,412	11,211,589
Net profit (loss) for the year	3,848,369	6,089,823
Balance, end of year	21,149,781	17,301,412

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Net profit (loss) for the year	3,848,369	6,089,823
Add: provision for termination benefits	389,412	460,278
amortization	1,138,748	790,480
loss on disposal of capital	21,296	17,894
	5,397,825	7,358,475
Changes in current assets and liabilities	1,960,078	(663,666)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(153,851)	(73,707)
Net financial resources provided by operating activities	7,204,052	6,621,102
Investing activities:		
Capital Purchased	(1,887,269)	(1,644,978)
Net financial resources used by investing activities	(1,887,269)	(1,644,978)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	5,316,783	4,976,124
Accumulated net charge against the Fund's authority account, beginning of year	17,674,334	12,698,210
Accumulated net charge against the Fund's authority account, end of year	22,991,117	17,674,334

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994

1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The *Revolving Funds Act* authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

Passport Office Revolving Fund—ConcludedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded

(b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

(c) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(d) Revenue from passport fees is prepaid on application and accounted for on an accrual basis. Deferred revenue represents fees received for which the services have not yet been provided.

3. Inventories

	1994	1993
	\$	\$
Materials and supplies	1,378,688	1,550,344
Work in process	121,348	92,706
	<u>1,500,036</u>	<u>1,643,050</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements ...	1,484,692	934,572		2,419,264
Furniture	1,187,567	259,060	17,365	1,429,262
EDP equipment ...	2,799,441	433,078	304,716	2,927,803
Other equipment ..	1,863,305	260,559	31,933	2,091,931
	<u>7,335,005</u>	<u>1,887,269</u>	<u>354,014</u>	<u>8,868,260</u>
Accumulated amortization	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements ...	1,090,951	452,418		1,543,369
Furniture	450,747	81,804	11,657	520,894
EDP equipment ...	1,818,112	416,983	295,003	1,940,092
Other equipment ..	976,078	187,543	26,058	1,137,563
	<u>4,335,888</u>	<u>1,138,748</u>	<u>332,718</u>	<u>5,141,918</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1994 and April 30, 2000.

Accommodation expense consisted of:

	1994	1993
	\$	\$
Rentals	2,984,315	2,576,095
Services	39,988	46,225
	<u>3,024,303</u>	<u>2,622,320</u>

Public Works Revolving Fund

MANAGEMENT REPORT

On November 5, 1993, Prime Minister Jean Chrétien announced the creation of Public Works and Government Services Canada (PWGSC). This new federal department is made up of the former Public Works Canada, the former Supply and Services Canada, the Government Telecommunications Agency (formerly a part of Communications Canada), and Translation Bureau (formerly part of Secretary of State).

The Department is now charged with the responsibility to foster the cost effective and efficient delivery of integrated common products and services to Government. The Department will provide central and common services which are mandatory under Government policy, and offer optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Public Works Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Furthermore, certain transactions of the Revolving Fund have been examined by the Auditor General as part of his annual audit of the Public Accounts.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial

statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The accounting systems and financial statements have evolved over the years to meet changing conditions.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

R. NEVILLE
Assistant Deputy Minister
Corporate Services
(Senior financial officer)

August 23, 1994

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss: (Note 1)				
Operations	(28,181,000)	(19,726,259)	(42,654,000)	(26,848,959)
Special initiatives		(3,135,307)		
Activities in support of broader Government objectives	(3,349,000)	(2,868,309)		
		(25,729,875)		(26,848,959)
Add: items not requiring use of funds				
amortization—Non-recoverable portion		14,090,958		11,285,095
amortization—Recoverable from OGD's		614,000		911,000
amortization—Special initiatives		81,348		183,904
		14,786,306		12,379,999
Operating use of funds	(31,530,000)	(10,943,569)	(42,654,000)	(14,468,960)
Recovery from Vote 1—PWRP—Operating loss (Note 1)				
Net operating loss	22,181,000	19,726,259	36,654,000	26,848,959
Special initiatives	6,000,000	6,000,000	6,000,000	6,000,000
	28,181,000	25,726,259	42,654,000	32,848,959
Recovery from Vote 5—PWRP—Activities in support of broader				
Government objectives—(Note 1)	3,349,000	2,868,309		
Net capital acquisitions	(950,000)	(16,244,450)	(5,392,000)	(25,454,365)
Special initiatives (Note 1)		(2,864,693)		(6,000,000)
Working capital change		38,741,662		24,661,575
Other items		(20,304,271)		(18,127,340)
Authority (used) provided	(950,000)	16,979,247	(5,392,000)	(6,540,131)

Public Works Revolving Fund—Continued

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1994

	1994	1993
	\$	\$
(Debit)/credit balance in the accumulated net charge against the Fund's authority account . . .	(20,325,622)	55,136,530
Add: PAYE charges against the appropriation account after March 31	123,888,099	94,778,513
Less: amounts credited to the appropriation account after March 31	69,659,299	65,701,833
Net authority used, end of year	33,903,178	84,213,210
Authority limit	450,000,000	450,000,000
Unused authority carried forward	416,096,822	365,786,790

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	68,390,372	66,305,297	Government of Canada	4,623,470	3,789,160
Outside parties	41,386,021	53,742,224	Outside parties		
	109,776,393	120,047,521	Accounts payable	122,571,364	92,641,810
Consumable stores inventory	1,911,821	2,773,751	Accrued salaries and benefits	22,687,570	22,490,192
Prepaid expenses	115,115	33,025	Deferred revenue and recoveries	1,963,803	5,576,190
Work in process	1,304,357	1,646,196	Current portion of the provision for employee termination benefits	4,000,000	4,000,000
	113,107,686	124,500,493		155,846,207	128,497,352
Capital (Note 5)			Long-term		
At cost	144,620,272	136,434,548	Provision for employee termination benefits	36,823,782	36,018,218
Less: accumulated amortization	85,383,591	77,478,419			
	59,236,681	58,956,129			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(20,325,622)	55,136,530
			Accumulated deficit (Note 3)		(36,195,478)
				(20,325,622)	18,941,052
	172,344,367	183,456,622		172,344,367	183,456,622

The accompanying notes are an integral part of the financial statements.

Public Works Revolving Fund—Continued**INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenues		
Inventory management fees	63,297,385	68,525,862
Project revenues	285,768,403	279,282,881
Payroll recoveries at direct cost	93,392,977	105,663,608
Other income	8,136,031	8,812,418
	<u>450,594,796</u>	<u>462,284,769</u>
Expenses		
Personnel	388,853,599	404,994,473
Transportation and communications	13,312,937	14,812,779
Information	1,736,946	1,919,810
Professional and special services	26,797,698	26,677,167
Occupancy costs	23,945,316	23,067,241
Rentals	2,114,958	2,774,494
Purchased repairs and upkeep	3,444,223	3,129,192
Utilities, materials and supplies	8,909,390	11,200,776
Amortization	14,090,958	11,285,095
Bad debt		973,094
All other expenditures	3,415,592	4,465,651
	<u>486,621,617</u>	<u>505,299,772</u>
Less: cost re-allocation to Real Property Program	14,693,000	18,100,000
	<u>471,928,617</u>	<u>487,199,772</u>
Operating loss before other miscellaneous expenses	(21,333,821)	(24,915,003)
Other miscellaneous expenses (Note 6)	4,396,054	1,933,956
Net operating loss	(25,729,875)	(26,848,959)

Refer to appendix A for breakdown by activity—Current year's operations.

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	(36,195,478)	(36,195,478)
Net operating loss	(25,729,875)	(26,848,959)
	<u>(61,925,353)</u>	<u>(63,044,437)</u>
Write-off of prior years' deficits (Note 3)	36,195,478	
Recovery of net operating loss from: (Note 1)		
Vote 1—PWRF—Operating loss	22,861,566	26,848,959
Vote 5—PWRF—Activities in support of broader Government objectives	2,868,309	
Balance, end of year		<u>(36,195,478)</u>

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Operating activities:		
Net operating loss	(25,729,875)	(26,848,959)
Add: amortization	14,786,306	12,379,999
	<u>(10,943,569)</u>	<u>(14,468,960)</u>
Working capital change	38,741,662	24,661,575
Net financial resources provided by operating activities	27,798,093	10,192,615
Investing activities:		
Capital assets (Note 5)		
Acquisitions	(16,244,450)	(25,454,365)
Assumed by the Fund (Net)		(8,076)
Disposals/adjustments (Net)	1,177,592	4,079,149
	<u>(15,066,858)</u>	<u>(21,383,292)</u>
Special initiatives (Note 1)	(2,864,693)	(6,000,000)
Net financial resources used by investing activities	(17,931,551)	(27,383,292)
Financing activities:		
Liabilities for unused annual leave and employee termination benefits	805,564	2,332,859
Recovery from Vote 1—PWRF—Operating loss (Note 1)	19,726,259	26,848,959
Net operating loss	6,000,000	6,000,000
Special initiatives	<u>25,726,259</u>	<u>32,848,959</u>
Recovery from Vote 5—PWRF—Activities in support of broader Government objectives (Note 1)	2,868,309	
Write-off of prior years' deficits (Note 3)	36,195,478	
Net financial resources provided by financing activities	65,595,610	35,181,818
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	75,462,152	17,991,141
Accumulated net charge against the Fund's authority account, beginning of year	(55,136,530)	(73,127,671)
Accumulated net charge against the Fund's authority account, end of year	20,325,622	(55,136,530)

Public Works Revolving Fund—Continued

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1994

APPENDIX A

	Corporate and Administrative Services	Realty Services	Architectural and Engineering Services	Total
	\$	\$	\$	\$
Revenues				
Inventory management fees		63,297,385		63,297,385
Project revenues		109,659,438	176,108,965	285,768,403
Payroll recoveries at direct cost		91,076,049	2,316,928	93,392,977
Other income	2,016,883	4,020,109	2,099,039	8,136,031
	2,016,883	268,052,981	180,524,932	450,594,796
Expenses				
Personnel	73,619,078	182,778,789	132,455,732	388,853,599
Transportation and communications	4,606,550	5,932,870	2,773,517	13,312,937
Information	946,353	466,224	324,369	1,736,946
Professional and special services	12,183,054	7,545,143	7,069,501	26,797,698
Occupancy costs	9,004,081	8,990,130	5,951,105	23,945,316
Rentals	674,184	1,092,027	348,747	2,114,958
Purchased repairs and upkeep	1,727,933	1,417,645	298,645	3,444,223
Utilities, materials and supplies	2,755,204	4,035,468	2,118,718	8,909,390
Amortization	6,921,619	4,023,972	3,145,367	14,090,958
All other expenditures	1,974,286	892,036	549,270	3,415,592
	114,412,342	217,174,304	155,034,971	486,621,617
Less: cost re-allocation to Real Property Program	14,693,000			14,693,000
	99,719,342	217,174,304	155,034,971	471,928,617
Operating (loss) contribution before other miscellaneous expenses	(97,702,459)	50,878,677	25,489,961	(21,333,821)
Other miscellaneous expenses (Note 6)				4,396,054
Net operating loss				(25,729,875)

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994

1. Authority and purpose

The Public Works Revolving Fund was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*, to allow the Minister of Public Works Canada (PWC) to make expenditures for undertakings by the Department on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures; the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates B, the authority of the Fund was amended to include charges on behalf of other PWC's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E) the authority was further increased from \$300 million to \$450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Public

Public Works Revolving Fund—Continued**NOTES TO FINANCIAL STATEMENTS**

AS AT MARCH 31, 1994—Continued

Works Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients. Since the program was not self-sufficient, the Department found it necessary to seek funding in the following amounts to partially cover its operating losses, and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Services Program by 1996-97:

	\$	
1993-94	22,861,566	plus \$2,864,693 for special initiatives
1992-93	26,848,959	plus \$6,000,000 for special initiatives
1991-92	25,662,240	
1990-91	53,217,391	
1989-90	46,518,751	

Through the 1993-94 Main Estimates, the Public Works Revolving Fund received funding of \$3,349,000, by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The actual expenditures for 1993-94 were \$2,868,309.

While separate funding was not provided in previous years, expenses were incurred for activities in support of broader Government objectives. These expenses were covered by the PWRF—Operating Loss Vote and totalled approximately:

	\$
1992-93	3,744,000
1991-92	3,297,000

It is to be noted that through the 1994-95 Main Estimates, the Public Works Revolving Fund has now been renamed the Architectural, Engineering and Realty Services Revolving Fund

2. Significant accounting policies

The Public Works Revolving Fund (PWRF) is charged with all expenditures of the Services Program (with the exception of the statutory vote for the former Minister of Public Works—Salary and motor car allowance, the Recovery from the PWRF—Operating loss vote, and from the vote for Activities in Support of Broader Government Objectives). The PWRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared using the following accounting policies:

Revenue recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

Consumable stores inventory

This account includes only the consumable materiel that is bought and held in PWC stores on behalf of operational managers responsible for property management services and other services as agreed to by Materiel Management. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable materiel are valued at cost on a first-in, first-out basis.

Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of other PWGSC's departmental programs, less any amounts already billed.

Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are treated as expenses in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

An expenditure which extends the economic life of an asset or increases its capacity will be capitalized.

Public Works Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994—Continued

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

<u>Floating marine and related shore-based facilities:</u>	<u>Estimated useful economic life</u>
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for, in the collective agreements, and the cost of these benefits are

recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by the Treasury Board.

3. Write-off of prior years' deficits

Through the Supplementary Estimates (B) of 1993-94, the Minister was authorized to adjust the accounts of the Public Works Revolving Fund by:

- removing an amount of up to \$3,368,523 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal years 1988-89 to 1990-91 that in the opinion of the Treasury Board cannot be recovered; and
- removing an amount of up to \$32,826,955 representing the accumulated operating losses of fiscal years 1988-89 to 1990-91.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Public Works Revolving Fund. As of April 1, 1988 an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

	1994	1993
	\$	\$
Assets:		
Capital assets (net of amortization)	36,807,869	36,807,869
Special initiatives	8,864,693	6,000,000
Consumable stores inventory	2,746,386	2,746,386
	<u>48,418,948</u>	<u>45,554,255</u>
Liabilities:		
Accumulated unused annual leave	13,588,294	13,588,294
Employee termination benefits	39,376,503	39,376,503
	<u>52,964,797</u>	<u>52,964,797</u>
Net liabilities assumed	<u>4,545,849</u>	<u>7,410,542</u>

Public Works Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1994—Concluded****5. Capital assets and accumulated amortization**

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	19,393,175	168,684	(161,821)	19,400,038
Scows, tugs and large survey launches	6,730,912	147,946		6,878,858
Small survey launches, other floating and related mobile shore-based assets	1,293,786	223,037	(98,708)	1,418,115
Vehicles and construction equipment	9,287,416	966,945	(1,726,541)	8,527,820
Tools, machinery, building, EDP and office equipment	99,729,259	14,737,838	(6,071,656)	108,395,441
	136,434,548	16,244,450	(8,058,726)	144,620,272
Accumulated amortization	Balance at beginning of year	Amortization	Adjustments to accumulated amorti- zation as a result of disposals/adjustments	Balance at at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	10,807,589	218,335	(92,837)	10,933,087
Scows, tugs and large survey launches	3,052,725	45,402		3,098,127
Small survey launches, other floating and related mobile shore-based assets	401,488	63,066	(90,605)	373,949
Vehicles and construction equipment	7,770,093	895,091	(1,725,346)	6,939,838
Tools, machinery, building, EDP and office equipment	55,446,524	13,564,412	(4,972,346)	64,038,590
	77,478,419	14,786,306	(6,881,134)	85,383,591
Net	58,956,129		(1,177,592)	59,236,681

6. Other expenses

"Other miscellaneous (revenues) and expenses" represents corrections of errors and adjustments to disbursements, and special projects undertaken which were not part of the normal operating activities.

Public Service Commission— Staff Development and Training Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

A. LATOURELLE

*Director General, Finance and Administration
(Senior full-time financial officer)*

AMELITA A. ARMIT

*Executive Director
Corporate Management and Secretary General
(Senior financial officer)*

June 23, 1994

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1994

	1994		1993	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	10,000	339,873	15,000	606,224
Add: items not requiring use of funds	410,000	601,875	411,000	318,142
Operating source of funds	420,000	941,748	426,000	924,366
Net capital acquisitions	(500,000)	(532,530)	(300,000)	(364,137)
Working capital change	124,000	1,079,045	(280,000)	728,142
Other items		(1,102,261)		(727,601)
Authority provided (used)	44,000	386,002	(154,000)	560,770

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1994

	1994	1993
	\$	\$
(Debit) balance in the accumulated net charge against the Fund's authority account	(1,287,863)	132,281
Add: PAYE charges against the appropriation account after March 31	3,704,107	1,738,979
Less: amounts credited to the appropriation account after March 31	3,814,941	2,883,955
Net authority provided, end of year	(1,398,697)	(1,012,695)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	5,898,697	5,512,695

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	4,335,743	3,442,730	Government of Canada	2,638,783	1,253,225
Outside parties	284,482	196,302	Outside parties		
Prepaid expenses	130,699	195,710	Accounts payable	1,074,593	492,921
	4,750,924	3,834,742	Vacation pay	427,225	398,192
Capital assets (Note 4)			Current portion of provision for employee		
At cost	3,944,114	3,533,334	termination benefits	186,000	117,881
Less: accumulated amortization	2,506,144	2,230,883	Deferred revenues	23,977	93,132
	1,437,970	1,302,451		4,350,578	2,355,351
			Long-term		
			Provision for employee termination		
			benefits	1,446,500	1,309,755
				5,797,078	3,665,106
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,287,863)	132,281
			Accumulated surplus	1,679,679	1,339,806
				391,816	1,472,087
	6,188,894	5,137,193		6,188,894	5,137,193

The accompanying notes are an integral part of the financial statements.

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Revenue		
Course fees and services	12,476,357	12,742,428
Subsidies	4,573,667	2,885,000
	17,050,024	15,627,428
Operating expenses		
Salaries and employee benefits	8,791,234	8,792,360
Provision for employee termination		
benefits	204,865	38,473
Rentals	1,847,749	1,983,621
Professional and special services	2,514,364	1,900,180
Travel and communications	912,039	629,531
Administration and financial services	561,900	597,100
Material and supplies	1,139,342	466,804
Information	295,270	290,181
Amortization	342,625	279,669
Loss on disposal of capital assets	54,385	
Repairs	24,426	38,900
Other	21,952	4,385
	16,710,151	15,021,204
Net profit	339,873	606,224

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Balance, beginning of year	1,339,806	733,582
Net profit for the year	339,873	606,224
Balance, end of year	1,679,679	1,339,806

**Public Service Commission—
Staff Development and Training Revolving Fund—
Continued**

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Operating activities:		
Net profit	339,873	606,224
Add: provision for employee termination		
benefits	204,865	38,473
amortization	342,625	279,669
loss on disposal of capital assets	54,385	
	941,748	924,366
Change in current assets and liabilities	1,079,045	728,142
Change in current provision for		
employee termination		
benefits	(68,119)	(117,881)
Net financial resources provided by		
operating activities	1,952,674	1,534,627
Investing activities:		
Capital assets		
Purchased	(532,530)	(364,137)
Net financial resources used by investing		
activities	(532,530)	(364,137)
Net financial resources provided and change		
in the accumulated net charge against		
the Fund's authority, during		
the year	1,420,144	1,170,490
Accumulated net charge against the Fund's		
authority account, beginning of year	(132,281)	(1,302,771)
Accumulated net charge against the Fund's		
authority account, end of year	1,287,863	(132,281)

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994**

1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, *Appropriation Act No. 3, 1971*, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities

assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

(a) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(b) Capital assets and amortization

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing capital assets purchases and charging operations for the use of these assets. These capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
EDP and word processing equipment	25 percent

Effective April 1, 1993 the minimum cost of capital assets to be capitalized was increased from \$500 to \$1000.

(c) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1994.

(d) Deferred revenue

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of \$2,984,667 were paid to the Staff Development and Training Revolving Fund for the 1993-94 fiscal year to fund the activities necessary to carry out the roles and responsibilities assigned to the Commission which cannot be recovered through user fees. The comparative figure for 1992-93 is \$2,885,000.

Additional appropriation funds in the amount of \$1,589,000 were paid to the Staff Development and Training Revolving Fund for the 1993-94 fiscal year in order to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions.

**Public Service Commission—
Staff Development and Training Revolving Fund—
Concluded**

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994—Concluded**

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	1,061,136	4,281	121,750	943,667
Equipment	480,605	67,375		547,980
EDP and word processing equipment	1,991,593	460,874		2,452,467
	<u>3,533,334</u>	<u>532,530</u>	<u>121,750</u>	<u>3,944,114</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	482,754	52,828	67,365	468,217
Equipment	315,164	34,922		350,086
EDP and word processing equipment	1,432,966	254,875		1,687,841
	<u>2,230,884</u>	<u>342,625</u>	<u>67,365</u>	<u>2,506,144</u>

5. Restatement of prior year figures

For comparative purposes, some 1992-93 figures have been restated to conform with the 1993-94 presentation.



SECTION 2

1993-94

PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

J. G. McMANUS
Secretary General

J. P. MARCHILDON
Director General of Administration

Ottawa, Canada
May 31, 1994

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER DESIGNATE OF NATURAL RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994, in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1994

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure (Schedule)		
Operations		
Salaries and employee benefits	24,771,693	21,117,074
Professional and special services	7,524,276	7,460,288
Travel and relocation	2,727,549	2,486,555
Furniture and equipment	1,672,931	1,642,988
Accommodation	1,574,306	2,531,798
Communication	672,824	594,187
Utilities, materials and supplies	672,048	666,627
Information	273,652	435,189
Repairs	206,789	204,569
Equipment rentals	93,553	81,843
Miscellaneous	17,353	78
	40,206,974	37,221,196
Administration		
Salaries and employee benefits	3,449,624	3,423,153
Professional and special services	144,702	140,744
Board Members' expenses	83,158	225,566
Travel	39,268	36,425
	3,716,752	3,825,888
Grants and contributions		
Safeguards Support Program	538,510	546,340
Other	233,640	249,800
	772,150	796,140
	44,695,876	41,843,224
Non-tax revenue (Schedule)		
Licence fees	23,602,849	23,380,668
Foreign training	370,124	271,058
Refunds of previous years' expenditure	193,299	118,690
Capital assets disposal	13,646	
Fines and penalties	7,500	11,763
Miscellaneous	4,282	181
	24,191,700	23,782,360
Net cost of operations (Note 4)	20,504,176	18,060,864

The accompanying notes and schedule are an integral part of this statement.

Approved by:

J. G. McMANUS

Secretary General

J. P. MARCHILDON

Director General of Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority, Objective and Operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister designate of Natural Resources.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 9). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the *AECB Cost Recovery Fees Regulations* came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. The fees for 1993-94 were implemented on April 1, 1993 and are based on 1990-91 costs.

2. Significant Accounting Policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Continued

(b) Revenue recognition

Licence fees are recorded as revenue over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Other revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Licence Fees—Deferred Revenue

As of March 31, 1994, the unearned portion of licence fees was \$12,703,056 (1993—\$10,090,531).

4. Parliamentary Appropriations

	1994	1993
	\$	\$
Energy, Mines and Resources		
Vote 20 (1993—Vote 30)	41,557,000	40,129,000
Lapsed	2,548,471	4,307,825
	<u>39,008,529</u>	<u>35,821,175</u>
Statutory contributions to employee benefit plans	3,268,000	2,415,000
Total appropriations used	<u>42,276,529</u>	<u>38,236,175</u>
Add: services provided without charge by other Government departments:		
accommodation	1,267,002	2,531,798
employee benefits	842,616	719,688
other	309,729	355,563
	<u>2,419,347</u>	<u>3,607,049</u>
	<u>44,695,876</u>	<u>41,843,224</u>
Less: non-tax revenue	<u>24,191,700</u>	<u>23,782,360</u>
Net cost of operations	<u>20,504,176</u>	<u>18,060,864</u>

5. Liabilities

At year end the amounts of liabilities are as follows:

	1994	1993
	\$	\$
(a) Accounts payable		
Payables at year end	2,251,849	2,003,680
Payments on due date	1,938,789	2,210,253
Contractors holdbacks	138,019	265,643
	<u>4,328,657</u>	<u>4,479,576</u>
Salaries payable	238,654	13,772
	<u>4,567,311</u>	<u>4,493,348</u>
(b) Other liabilities		
Vacation pay	1,896,897	1,857,154
Employee termination benefits	2,148,040	1,997,103
	<u>4,044,937</u>	<u>3,854,257</u>

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2a).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week pay for every year of continuous service to a maximum of 13 weeks pay.

6. Licences Provided Free of Charge

The value of licences provided free of charge to educational institutions and publicly funded non-profit health care institutions for the year ended March 31, 1994, amounted to \$1,448,848 (1993—\$1,726,980). The value of licences provided free of charge to federal government departments for the year ended March 31, 1994, amounted to \$287,441 (1993—\$393,197).

7. Contingent Liabilities

At March 31, 1994, the AECB was defendant in lawsuits amounting to \$900,000 (1993—\$900,000). Of this amount, \$600,000 represents lawsuits seeking damages for breach of statutory duties related to radioactively contaminated soil. The remaining \$300,000 represents a lawsuit seeking damages for wrongful dismissal. Legal counsel is of the opinion that there is little likelihood of the claimants' success. Therefore, no provision has been made in the accounts for these contingent liabilities. Any settlement resulting from the resolution of these actions will be paid from the Consolidated Revenue Fund.

8. Related Party Transactions

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited (AECL) is the major contractor for this work by virtue of a contract that expired on March 31, 1994 which calls for annual payments of up to \$2.3 million a year. For 1994, AECL charged \$1,967,000 (1993—\$2,115,000) to this program.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1994—Concluded

9. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1994, is \$541,521 (1993—\$538,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1994, is \$590,000,000 (1993—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1994

	1994				1993
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	15,669,408		15,669,408	25,931,225	23,597,494
Research reactors	16,200	154,733	170,933	247,946	257,881
Nuclear research and test establishments	1,293,686		1,293,686	1,943,045	1,760,427
Uranium mines	2,655,781		2,655,781	4,093,155	3,733,353
Nuclear fuel facilities	790,937		790,937	1,071,536	1,103,104
Prescribed substances	47,574	17,968	65,542	180,418	118,913
Accelerators	117,875	240,035	357,910	290,618	309,604
Radioisotopes	1,817,923	1,237,289	3,055,212	6,870,417	6,443,270
Transportation	100,293		100,293	130,949	187,426
Waste management and decommissioning	1,093,172	86,264	1,179,436	1,371,411	1,307,593
Dosimetry				54,031	162,424
Import/export				169,924	184,850
	23,602,849	1,736,289	25,339,138	42,354,675	39,166,339
Non-regulatory activities	588,851		588,851	2,341,201	2,676,885
	24,191,700	1,736,289	25,927,989	44,695,876	41,843,224

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of CEIC. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of CEIC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the CEIC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CEIC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard CEIC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. CEIC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:
SCOTT SERSON
for Chairperson
W. E. R. LITTLE
Senior financial officer
July 29, 1994

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1993-94	1992-93
Expenditure		
Employment and Insurance Program		
Employment	1,665,216	1,662,654
Unemployment insurance	559,805	530,794
CEC management and joint services	202,626	186,071
	<u>2,427,647</u>	<u>2,379,519</u>
Corporate Management and Services Program		
Corporate management and administration ..	317,802	303,141
Systems and procedures	41,536	40,465
Canada Employment and Immigration Advisory Council		189
	<u>359,338</u>	<u>343,795</u>
Immigration Program		
Settlement	248,601	238,829
Selection, control and enforcement operations	113,455	146,350
Policy and management	96,565	92,127
International service	55,982	
Adjudication		6,941
	<u>514,603</u>	<u>484,247</u>
Total of expenditure	<u>3,301,588</u>	<u>3,207,561</u>
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administrative costs	1,293,712	1,228,853
Non-tax revenue		
Services and service fees	57,659	63,213
Refunds of previous years' expenditures	21,679	14,198
Proceeds from sales	402	
Return on investments	218	255
Privileges, licences and permits	198	117
Other revenues		
Government annuities surplus	1,832	2,679
Unemployment insurance fines	1,257	1,395
Immigration fines and forfeitures	1,058	1,540
Recovery of deportation expenses	390	591
Other	277	373
Total of revenue	<u>1,378,682</u>	<u>1,313,214</u>
Net cost of operations	<u>1,922,906</u>	<u>1,894,347</u>

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act*, 1977 and is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable the Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour market, consistent with national, social and economic goals, and in a manner that promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of people seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada. However, as a result of reorganization of the Government departments in November 1993, this program is now reported under the Department of Secretary of State.

Loans to immigrants and other classes of persons for the purpose of paying the costs of admission, transportation and reasonable living expenses are made under a non-budgetary statutory authority advanced by the Minister of Finance pursuant to the *Immigration Act*, section 119. The total amount of loans outstanding shall not, at any time, exceed \$110,000,000.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

(e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION (in thousands of dollars)

	1993-94	1992-93
Employment and Insurance Program		
Vote 5	65,219	101,607
Lapsed	3,265	24,387
	61,954	77,220
Vote 6b	10	
Lapsed		
	10	
Vote 10	1,330,403	1,313,501
Lapsed	52,470	21,436
	1,277,933	1,292,065
Statutory contributions to employee benefit plans	94,000	73,460
Statutory retirement benefits to annuities agents pensions	39	40
Statutory refunds of amounts credited to revenue in previous years	3	5
Total program	1,433,939	1,442,790
Corporate management and Services Program		
Vote 1	45,127	39,771
Lapsed	1,433	1,095
	43,694	38,676
Statutory contributions to employee benefit plans	14,645	11,960
Statutory to private collection agencies	854	1,035
Statutory spending of proceeds from disposal of surplus Crown assets	141	
Total program	59,334	51,671

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded (in thousands of dollars)

	1993-94	1992-93
Immigration Program		
Vote 15	241,266	238,272
Lapsed	9,242	4,038
	232,024	234,234
Vote 16c		506
Lapsed		14
		492
Vote 20	20,873	
Lapsed	1,700	
	19,173	
Vote 25 (Vote 20 in 1992-93)	248,981	250,577
Lapsed	5,027	15,768
	243,954	234,809
Statutory contributions to employee benefit plans	19,098	14,689
Statutory refunds of amounts credited to revenue in previous years	353	22
Total program	514,602	484,246
Total use of appropriations	2,007,875	1,978,707

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, charges and fines payable by transportation companies under the *Immigration Act*, fines payable by claimants under the *Unemployment Insurance Act*, outstanding loans to immigrants, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1993-94	1992-93
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services Program		
Secondments	217	178
Miscellaneous	201	201
	418	379
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	310,047	278,243
Unemployment insurance section 33	161,564	126,372
Unemployment insurance fines	5,873	5,929
Job entry	2,794	1,961
National Institutional		
Training	2,772	2,560
Job development	1,927	2,165

	1993-94	1992-93
	(in thousands of dollars)	
Other programs—CJS	1,919	1,315
Community futures	1,045	874
CJS Developmental use of		
UI Funds	961	615
Canada Works	821	876
National labour market innovation	804	804
Summer Canada Works	779	802
National Training Program—Purchase of training	592	293
Social assistance recipients	547	452
Skill shortages	411	661
Other programs	324	424
Local Employment Assistance Program	230	246
CJS Challenge	204	212
Outreach Program	126	114
Work sharing	106	
Canada Manpower Mobility Program	92	92
Skill investment	84	70
Youth employment strategy	69	15
Young Canada Works	58	82
Canada Community Development	40	54
Local Employment Assistance and Development Program	36	36
Local initiative	34	34
General industrial training	30	30
Summer Employment Experience Development Program	25	12
Career access	15	15
Industrial Assessment		
Incentive	11	111
Need overpayment	9	9
Youth Training Option Program	1	4
Course purchase		181
	494,350	425,663
Immigration		
Removal and detention costs	3,226	6,616
Forfeited conditional bonds	3,170	2,829
Immigration administration fees	1,394	
Adjustment assistance overpayments	816	727
Assisted Passage Loans—Accrued interest	735	678
Language training—Immigration	158	180
Recoverable adjustment assistance loans	20	22
Other accounts	8	2
Airline and shipping fines		3,502
	9,527	14,556
Corporate Management and Services		
Miscellaneous	151	2,329
Salary overpayments	79	72
Secondments	28	144
	258	2,545
Total	504,553	443,143

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory Unemployment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides that for the following be credited to the account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (e) interest on the balance of the account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1993-94	1992-93
Receipts and other credits		
Contributions—		
Employers and employees	18,671	17,970
Penalties	46	41
Interest earned	5	4
	18,722	18,015
Payments and other charges		
Benefits	17,596	19,128
Administration costs	1,310	1,242
Interest	450	30
	19,356	20,400
Net decrease	(634)	(2,385)
Add: advances	747	2,335
balance at beginning of year	(657)	(607)
Balance at end of year	(544)	(657)

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	776,750	819,053
Receipts and other credits		
Interest from Canada	50,793	53,683
Premiums	277	208
Other	99	90
	51,169	53,981
Payments and other charges		
Annuity payments	90,311	92,652
Premium refunds	1,098	1,164
Unclaimed annuities	664	636
	92,073	94,452
Net increase or (decrease)	(40,904)	(40,471)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid annuities	(1,893)	(1,832)
Balance as at March 31	733,953	776,750

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$11,979 and payments from the account amounted to \$11,837.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1993-94	1992-93
	\$	\$
Balance as at April 1	14,152	7,940
Receipts and other credits	11,979	18,555
Payments and other charges	11,837	12,343
Net increase or (decrease)	142	6,212
Balance as at March 31	14,294	14,152

(d) Immigration Guarantee Fund

This account records amounts collected under various sections of the *Immigration Act* and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown or deduction to cover cost payable under the *Immigration Act*.

During the year, withdrawals totalled \$4,936,652 and consisted of refunds to depositors, \$3,774,517; forfeitures to the Crown, \$865,702; and deductions to cover costs, \$296,433.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	11,809	10,150
Receipts and other credits	6,691	7,516
Payments and other charges	4,937	5,857
Net increase or (decrease)	1,754	1,659
Balance as at March 31	13,563	11,809
Securities in trust at April 1	45	50
Payments and other charges	(45)	(5)
Less: securities in trust at year-end		45
Net balance as at March 31	13,563	11,764

(e) General Security Deposits

This account records general security deposits from transportation companies under section 92(1) of the *Immigration Act*. During the year, disbursements totalled \$9,513 consisting of refunds to depositors, \$5,913; deductions to cover costs, \$3,600.

TRANSACTIONS IN THE GENERAL SECURITY DEPOSITS (in thousands of dollars)

	1993-94	1992-93
Balance as at April 1	122	12
Receipts and other credits	56	110
Payments or other charges	10	
Net increase or (decrease)	46	110
Balance as at March 31	168	122

(f) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$708,323 and disbursements totalled \$708,446 consisting in payments to sponsors.

TRANSACTIONS IN THE SUMMER EMPLOYMENT EXPERIENCE DEVELOPMENT PROGRAM

	1993-94	1992-93
	\$	\$
Balance as at April 1		7,319
Receipts and other credits	708,323	300,000
Payments and other charges	708,446	307,319
Net increase or (decrease)	(123)	(7,319)
Balance as at March 31	(123)	

(g) Canada-Quebec Accord relating to immigration and temporary admission of aliens

The Transition Agreement of the Canada-Quebec Accord is funded by the Government of Quebec.

This account records payments made by the Province of Quebec against the costs incurred by Canada Employment and Immigration in providing settlement services to immigrants destined to that Province, during the transition period of 1992-93.

TRANSACTIONS IN THE CANADA-QUEBEC ACCORD RELATING TO IMMIGRATION AND TEMPORARY ADMISSION OF ALIENS

	1993-94	1992-93
	\$	\$
Balance as at April 1		409,726
Receipts and other credits		11,214
Payments and other charges		420,940
Net increase or (decrease)		(409,726)
Balance as at March 31		

(h) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

Canada Employment and Immigration Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, there were no deposits and disbursements totalling \$20,824 in payments to sponsors.

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1993-94	1992-93
	\$	\$
Balance as at April 1	20,541	20,972
Receipts and other credits		7,362
Payments and other charges	20,824	7,793
Net increase or (decrease)	(20,824)	(431)
Balance as at March 31	(283)	20,541

6. Loans, investments and advances

Transportation and assistance loan

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, bearing interest at rates from 6 to 15 percent per annum, with final instalments between April 1, 1994 and April 1, 2001, balance at year-end \$2,582,220; and,
- repayable by monthly instalments over 1 to 5 years with a possible deferment of 2 years, non-interest bearing, with final instalments between April 1, 1994 and April 1, 2001 at year-end \$52,562,096.

TRANSACTIONS IN TRANSPORTATION AND ASSISTANCE LOAN

	1993-94	1992-93
	\$	\$
Balance as at April 1	60,731,053	69,857,875
Receipts and other credits	15,791,729	16,795,865
Payments and other charges	10,204,992	7,669,043
Net increase or (decrease)	(5,586,737)	(9,126,822)
Balance as at March 31	55,144,316	60,731,053

7. Contingent liabilities

Thirty-six claims totalling \$27,837,000 have been brought against the Canada Employment and Immigration Commission: one for breach of contract by a private company, one for termination damages, one for damage to property by a private citizen, eight for general damages (one by a private company, seven by private citizen), two for personal injury (all

by private citizens), and twenty-three for violation of the Charter of Rights (one by the estate of a private citizen, three by private citizens, nineteen by individual refugees alleging unreasonable delays in resolving their refugee status).

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Department of Employment and Immigration, the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. It represents a summary, on a consolidated basis, of the total operations of Employment and Immigration Canada.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1994 (in thousands of dollars)

	1993-94	1992-93
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits	17,596,268	19,126,948
Employment	1,665,216	1,662,654
Unemployment insurance	651,890	625,258
Unemployment insurance interest		
expense	449,795	30,605
CEC Management and joint services ..	202,626	186,070
Summer Employment Experience		
Development Program—Payments		
and refunds to provinces	708	307
Canadian Jobs Strategy Program—		
Payments and refunds to		
provinces	21	8
Canada-Quebec accord		421
Corporate Management and Services		
Program		
Corporate management and		
administration	354,304	336,071
Systems and procedures	41,536	40,464
Canada Employment and Immigration		
Advisory Council		189
Immigration Program		
Settlement	248,601	238,829
Selection, control and enforcement		
operations	113,455	146,350
Policy and management	96,565	92,127
International service	55,982	
Transportation and assistance loans		
issued to immigrants	10,205	7,669
Immigration Guarantee Fund—		
Refund and forfeitures	4,892	5,852
General security deposits	10	
Adjudication		6,941
	21,492,074	22,506,763

Canada Employment and Immigration Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1994—Concluded (in thousands of dollars)

	1993-94	1992-93
Receipts		
Unemployment insurance premiums	18,717,476	18,010,507
Unemployment insurance advances	747,000	2,335,000
Services and service fees	57,659	63,213
Annuity interest, etc.	51,181	54,001
Refund of previous years' expenditure	21,679	14,198
Transportation and assistance loans repayments	15,792	16,796
Immigration Guarantee Fund deposits	6,691	7,516
Net adjustment to the unemployment insurance administration cost	6,395	5,577
Unemployment insurance interest—		
Revenue	5,486	4,309
Proceeds from sales	402	
Return on investments	218	255
Privileges, licences and permits	198	117
General security deposits	56	110
Other revenues		
Government annuities surplus	1,832	2,679
Immigration fines and forfeitures	1,058	1,540
Unemployment insurance fines	1,257	1,395
Recovery of deportation expenses	390	591
Other	277	373
Summer Employment Experience		
Development Program deposits	708	300
Canada-Quebec accord		11
Canadian Jobs Strategy Program deposits		7
	<u>19,635,755</u>	<u>20,518,495</u>
Net cost of operations	<u>1,856,319</u>	<u>1,988,268</u>
Reconciliation to use of appropriations		
Net cost of operations	1,856,319	1,988,268
Revenue credited to non-tax revenue related to appropriations	84,970	84,361
Decrease in Transportation and assistance loans	5,587	9,127
From Annuities Account—Actuarial surplus	1,893	1,833
Increase in the Immigration Guarantee Fund	1,754	1,664
Increase in the General security deposits	46	110
Decrease in Canada-Quebec accord		(410)
Decrease in the Summer Employment Experience Development Program		(7)
Decrease in the Canadian Jobs Strategy Program	21	
Decrease in unpaid annuities	(42,797)	(42,297)
Increase in unemployment insurance deficit	113,749	(50,217)
Use of appropriations	<u>2,021,542</u>	<u>1,992,432</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Centre's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Centre's financial transactions.

Approved by:

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Director of Finance

June 10, 1994

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND THE
MINISTER DESIGNATE OF HUMAN RESOURCES DEVELOPMENT

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1994. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Canadian Centre for Occupational Health and Safety— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,737,441	5,435,605
Professional and special services	574,873	672,225
Employee termination benefits	370,612	414,997
Accommodation	320,160	320,160
Transportation and communications	298,961	347,581
Information	268,141	286,813
Utilities, materials and supplies	196,487	179,881
Purchased repair and upkeep	115,253	124,776
Capital assets	92,980	111,502
Rentals	33,188	44,131
	7,008,096	7,937,671
Administration		
Salaries and employee benefits	217,124	212,630
Governors, executive board and committees	13,171	106,061
Travel	4,558	11,097
Professional and special services	4,011	37,112
Utilities, materials and supplies	1,343	4,057
	240,207	370,957
Total expenditure	7,248,303	8,308,628
Non-tax revenue credited to the vote (Note 3)	3,688,263	3,429,195
Net cost of operations (Note 5)	3,560,040	4,879,433

The accompanying notes are an integral part of this statement.

Approved by:

MICHEAL McDERMOTT
Chairman

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Director of Finance

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

(f) Adjustment of prior year's Payables at Year-End are recorded as revenue.

3. Non-tax revenue credited to the vote

	1994	1993
	\$	\$
Proceeds from sales:		
Subscription—CCINFOdisc	1,879,593	1,746,967
Subscription—Specialty discs	267,880	106,350
Single copy publications	56,323	68,871
Subscription—CCINFOline	53,734	65,552
CCINFOTapes	28,168	10,487
Memberships	26,272	
Advertising at the Centre	200	3,862
	2,312,170	2,002,089
Cost recoveries:		
Technical services	729,618	758,682
Inquiries services	540,253	597,357
Travel expenses	88,553	66,422
Workshops		4,645
	1,358,424	1,427,106
Adjustment of prior year's Payables at Year-End	17,669	
	3,688,263	3,429,195

Canadian Centre for Occupational Health and Safety— Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Continued

4. Joint venture

On March 31, 1991 CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50 percent undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. The OTC's share of the cost of this contract amounted to \$540,000, to be paid by instalments. The total instalments received from OTC as of March 31, 1994, amounted to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the ongoing updating and marketing of the product. On June 30, 1993 the OTC assigned all of its rights, title, interest and obligations under the agreement to Innovation Ontario Corporation (IOC).

The sales for the product have not met forecasted levels. As a result, the remaining \$141,000 stipulated in the agreement can not be expected until the sales increase to the levels stated in the agreement.

Revenues are to be shared as follows:

75 percent CCOHS—25 percent IOC for products sold by CCOHS

60 percent CCOHS—40 percent IOC for products sold by IOC

CCOHS sales began in December 1992. The total sales for the 1993-94 year were \$20,941 (\$14,000 in 1992-93) of which \$5,235 (\$3,500 in 1992-93) was forwarded to IOC.

Product ownership will revert to CCOHS no sooner than three years and when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1994	1993
	\$	\$
Department of Labour—Vote 15	1,839,000	1,966,000
Department of Labour—Vote 15a		1,045,000
Department of Labour—Vote 15b	1,238,000	
Department of Labour—Vote 15c		1,599,000
Supplemented by Treasury Board—		
Vote 5	166,900	20,000
	3,243,900	4,630,000
Amount lapsed	1,351	84,727
Total use of appropriation	3,242,549	4,545,273
Add: services provided without charge		
by Government departments	335,160	334,160
Less: adjustment of prior year's Payables		
at Year-End	17,669	
Net cost of operations	3,560,040	4,879,433

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1993	Acquisi- tions	Disposal	March 31, 1994
	\$	\$	\$	\$
Computer equip- ment	3,722,327	83,649	570,358	3,235,618
Furniture and equipment	969,232	9,331		978,563
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	5,326,951	92,980	570,358	4,849,573
Accumulated amortization	March 31, 1993	Amortiza- tion	Disposal	March 31, 1994
	\$	\$	\$	\$
Computer equip- ment	3,242,250	269,614	570,358	2,941,506
Furniture and equipment	930,775	19,696		950,471
Leasehold improve- ments	632,719			632,719
Measuring equipment	1,070	535		1,605
	4,806,814	289,845	570,358	4,526,301

7. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1994	March 31, 1993
	\$	\$
Outside parties	329,121	210,256
Government of Canada	25,591	54,486
	354,712	264,742

Canadian Centre for Occupational Health and Safety— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

8. Liabilities

	March 31, 1994	March 31, 1993
	\$	\$
(a) Accounts payable		
Payables at Year-End	273,971	301,825
Payments on due date	164,860	69,106
	438,831	370,931
Accrued salaries	138,252	270,428
	577,083	641,359
(b) Other liabilities		
Vacation pay	263,511	311,806
Employee termination benefits	751,511	724,219
	1,015,022	1,036,025
(c) Prepayment on products		
Outside parties	119,331	69,276
Government departments	8,314	9,447
	127,645	78,723

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in May 1994. These payments are recorded as revenues in the statement of operations.

9. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$75,795 at March 31, 1994 from donations. No donations were received in 1993-94. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

Canadian Polar Commission

MANAGEMENT REPORT

The accompanying financial statement of the Canadian Polar Commission has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 on a basis consistent with that of the preceding year. To fulfil its financial responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement.

The Commission maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standard and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Commission's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Commission's financial transactions.

Approved by:

W. FRASER
Chairman

A. HALLER
Executive Officer

June 24, 1994

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION

AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Operations		
Travel and relocation	236,440	279,493
Professional and special services	233,903	270,405
Accommodation	77,694	65,355
Honoraria to board members	66,525	49,875
Printing and publishing	20,548	3,096
Contributions	16,600	42,000
Furniture and equipment	1,919	
Leasehold improvements		6,137
	653,629	716,361
Administration		
Salaries and employee		
benefits	381,619	344,128
Office expenses and equipment	21,519	21,910
Telephone and telecommunications	20,949	21,830
Materials and supplies	18,605	11,614
Postage and courier service	8,953	9,160
Advertising	8,054	8,879
	459,699	417,521
Cost of operations	1,113,328	1,133,882
Non-tax revenue		
Refund of previous years'		
expenditure		2,569
Net cost of operations (Note 3)	1,113,328	1,131,313

The accompanying notes are an integral part of this statement.

Approved by:

W. FRASER
ChairmanG. LOCK
MemberNOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1994

1. Authority and purpose

The Canadian Polar Commission was established in 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received, and are not deducted from expenditure.

3. Parliamentary appropriation

	1994	1993
	\$	\$
Indian Affairs and Northern		
Development Vote 50 (Vote 55		
in 1993)	1,077,000	1,144,000
Lapsed	9,672	
Frozen allotment:		
Government-wide cost reduction		54,000
	1,067,328	1,090,000
Overexpenditure of frozen		
allotment		9,882
	1,067,328	1,099,882
Statutory contributions to employee		
benefit plans	46,000	34,000
Total use of appropriations	1,113,328	1,133,882
Less: non-tax revenue		2,569
Net cost of operations	1,113,328	1,131,313

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the statement of operations, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General, his role being to express an informed opinion as to whether the statement of operations, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

June 15, 1994

AUDITOR'S REPORT

TO THE CHAIRMAN OF CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994

	1993-94	1992-93
	\$	\$
Expenditure		
Board		
Personnel	687,037	642,748
Transportation and communications	58,981	71,580
Accommodation	40,751	50,544
Professional and special services	10,282	20,877
Other	3,320	4,837
	800,371	790,586
Operations		
Personnel	15,380,506	14,949,873
Professional and special services	2,400,907	1,999,831
Accommodation	1,563,154	2,136,601
Transportation and communications	1,479,267	1,376,154
Construction and/or acquisition of machinery and equipment	804,107	896,584
Utilities, materials and supplies	485,441	521,018
Purchased repair and upkeep	447,644	398,844
Information	283,043	285,235
Rentals	75,842	85,319
Other	1,334	8,610
	22,921,245	22,658,069
Administration		
Personnel	3,701,986	3,585,640
Professional and special services	493,235	564,837
Purchased repair and upkeep	344,367	111,453
Transportation and communications	343,698	361,943
Accommodation	291,231	325,253
Construction and/or acquisition of machinery and equipment	198,267	409,901
Utilities, materials and supplies	147,295	133,984
Information	47,949	79,496
Rentals	33,771	31,035
Other	161	445
	5,601,960	5,603,987
Total cost of operations	29,323,576	29,052,642
Non-tax revenue		
Refunds of previous years' expenditure	41,324	133,149
Proceeds from sales	16,734	272
Services and service fees	4,335	3,669
	62,393	137,090
Net cost of operations (Note 3)	29,261,183	28,915,552

The accompanying notes are an integral part of this statement.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

3. Parliamentary appropriation

	1993-94	1992-93
	\$	\$
Privy Council Vote 15	25,084,000	24,984,000
Lapsed	618,128	883,304
	24,465,872	24,100,696
Statutory contributions to employees benefit plans	2,282,000	1,805,000
Use of appropriation	26,747,872	25,905,696
Add: services provided without charge by Government departments (Note 4)	2,575,704	3,146,946
Deduct: non-tax revenue	62,393	137,090
Net cost of operations	29,261,183	28,915,552

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

4. Services provided without charge by Government departments

	1993-94	1992-93
	\$	\$
Public Works and Government Services		
Canada		
- accommodation and accommodation		
alteration	1,895,136	2,512,398
- administration of cheque issue and		
Personnel Management System	31,000	28,000
Treasury Board (employer's share of health		
insurance premiums)	605,568	559,548
Human Resources Development Canada		
administration of workers'		
compensation)	44,000	47,000
	<u>2,575,704</u>	<u>3,146,946</u>

5. Contingent liability

A claim in the amount of \$4,000,000 has been filed, naming the Canadian Transportation Accident Investigation and Safety Board as one of the defendants; this claim relates to a foreign accident to which the CTAISB provided investigative support. It is the opinion of management that this claim, with respect to the allegations against the Board, will not result in any material liabilities to the Crown.

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Director, Veterans' Land Act

THE *DIRECTOR, VETERANS' LAND ACT* IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT*. NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE PUBLIC ACCOUNTS.

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfil this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Board's administration service group, made up of Department of Fisheries and Oceans staff, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. This group maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General, who has expressed the opinion that such financial statement presents fairly, in accordance with stated accounting policies, the Board's results of operations for the year ended March 31, 1994.

Approved by:

J. FITZGIBBON
Executive Director

M. SANTILLI
Program Officer

June 16, 1994

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE FISHERIES PRICES SUPPORT BOARD
AND THE
MINISTER OF FISHERIES AND OCEANS

I have audited the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1994. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

Fisheries Prices Support Board—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994**

	1994	1993
	\$	\$
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 3)	149,895	166,365
Cost of operations financed from the Consolidated Revenue Fund	149,895	166,365

The accompanying notes are an integral part of this financial statement.

Approved by the Board:

F. MORRISSEY JOHNSON

Chairman

**NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1994****1. Authority, objectives and operations**

The Board was established in 1944 under the *Fisheries Prices Support Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The *Fisheries Prices Support Act* requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavours to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing administrative functions of the Board.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

The financial statement is prepared using the accrual basis of accounting.

Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

The Board has an agency relationship with the Canadian International Development Agency (CIDA) for the procurement of canned mackerel. Due to the nature of this relationship, the Board carries out the transactions on CIDA's behalf and for CIDA's use and thus, does not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the statement of operations in relation to this agency arrangement with CIDA.

3. Administrative services provided without charge by the Department of Fisheries and Oceans

	1994	1993
	\$	\$
Salaries	140,822	159,256
Travel and honoraria	6,760	3,869
Other	2,313	3,240
	149,895	166,365

4. Canned Mackerel Program

The Canned Mackerel Program was funded in its entirety by an advance from the Canadian International Development Agency (CIDA). CIDA provided an advance of \$3,000,000 (\$4,198,400 in 1992-93), the Board paid \$2,987,488 (\$4,088,591 in 1992-93) for the acquisition, storage and delivery of the mackerel, the balance of \$12,512 (\$109,809 in 1992-93) was returned to CIDA.

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's Finance Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:
I. SHUGART
Executive Director
GUY D'ALOISIO
Director, Finance
June 24, 1994

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Medical Research Council—Continued
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Expenditure		
Grants and scholarships (see Schedule)		
Grants	150,837	148,803
Multi-disciplinary	30,709	31,942
Salary support	22,745	21,491
Research training	24,802	25,928
Travel and exchange	382	968
Other activities	3,016	3,547
Networks of centres of excellence	16,494	16,593
Human Genome Program	2,303	53
	<u>251,288</u>	<u>249,325</u>
Operations		
Salaries and employee benefits	2,751	2,752
Employee termination benefits	27	9
Travel (Note 4)	1,297	1,038
Professional and special services	483	732
Accommodation	306	269
Publications	225	339
Communications	224	218
Furniture and equipment	208	179
Equipment repair and maintenance	164	115
Materials and supplies	155	102
	<u>5,840</u>	<u>5,753</u>
Administration		
Salaries and employee benefits	1,033	1,108
Employee termination benefits	13	70
Professional and special services	173	111
Accommodation	132	144
Travel (Note 4)	126	23
Publications	91	88
Communications	84	88
Furniture and equipment	78	72
Equipment repair and maintenance	62	46
Materials and supplies	58	41
	<u>1,850</u>	<u>1,791</u>
	<u>258,978</u>	<u>256,869</u>
Non-tax revenue		
Refunds of previous years' expenditure	516	678
Net cost of operations (Note 3)	<u>258,462</u>	<u>256,191</u>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994
1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Concluded

3. Parliamentary appropriations

	1994	1993
	(in thousands of dollars)	
Department of Health		
Vote 45—Grants	251,329	249,329
Lapsed	41	4
	251,288	249,325
Vote 40—Operating expenditure	6,984	6,652
Lapsed	314	
	6,670	6,652
Statutory contributions to employee benefit plans	461	348
Statutory spending of proceeds from disposal of surplus Crown assets	1	
Statutory collection agency fees		3
Total use of appropriations	258,420	256,328
Add: services provided without charge by Government departments	558	541
Less: non-tax revenue	516	678
Net cost of operations	258,462	256,191

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 25 grant committees, 18 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1994	1993
	(in thousands of dollars)	
Operations:		
Grant committees	566	533
Award committees	115	108
Council/Executive	51	55
Strategic plan/Advisory Committees	279	108
Standing committees	7	8
Human Genome Program	91	35
Other non-staff	28	34
Staff	161	157
	1,298	1,038
Administration:		
Advisory groups	77	2
Staff	49	21
	126	23

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1994	1993	1994	1993
	\$	\$	\$	\$
Balance, beginning of year	81,581	92,977	340,871	706,624
Add: donations received ... interest received ...			2,187,488	480,164
	3,196	4,604	27,991	24,862
Less: grants paid	4,242	16,000	1,060,597	870,779
Balance, end of year	80,535	81,581	1,495,753	340,871

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1994	1993
	(in thousands of dollars)	
Year of payment		
1993-94		228,044
1994-95	227,868	156,665
1995-96	160,154	89,595
1996-97	96,575	39,760
1997-98	41,690	18,596
1998-99	25,801	3,534
1999-2000	2,420	
	554,508	536,194

7. Comparative figures

Certain of the 1993 comparative figures have been reclassified to conform with the presentation adopted in 1994.

Medical Research Council—Concluded
SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Grants		
Operating	135,102	134,865
Maintenance	2,932	3,170
Equipment	5,223	2,621
Special projects	1,999	3,076
University-Industry grants	5,581	5,071
	150,837	148,803
Multi-Disciplinary		
MRC groups	14,277	14,065
Program grants	15,024	15,887
Development grants	1,408	1,990
	30,709	31,942
Salary support		
MRC groups	3,589	3,136
Development grants	3,110	3,241
Career investors	2,606	2,940
MRC scientists	3,092	2,862
Scholarships	8,681	8,360
Clinician scientists 2	949	276
University-Industry salary support	718	676
	22,745	21,491
Research training		
Clinician scientists 1	1,207	1,287
Centennial fellowships	743	758
Fellowships	14,465	15,543
Dental fellowships	333	358
Studentships	6,229	6,216
Farquharson research scholarships	1,046	1,050
University-Industry training awards	779	716
	24,802	25,928
Travel and exchange		
Visiting scientists and professorships	252	788
Travel grants, symposia and workshops	130	180
	382	968
Other activities		
General research grants	1,125	1,850
President's fund	234	94
Other grants	1,657	1,603
	3,016	3,547
All core programs	232,491	232,679
Networks of centres of excellence	16,494	16,593
Human Genome Program	2,303	53
	251,288	249,325

National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control.

This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General performed an audit on the financial statement for the year ended March 31, 1994 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:
J. VILLENEUVE
Chairman
M. LEULLIER
Secretary
June 17, 1994

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 1994

National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditures		
Ex-gratia payments (Note 3)	2,392,549	2,392,549
Operations		
Salaries and benefits	1,077,939	1,057,321
Severance pay	8,847	
Capital assets (Note 4)	407,167	1,777,362
Professional services	352,593	297,973
Utilities, materials and supplies	219,876	220,185
Maintenance	189,310	190,469
Rentals	48,317	68,858
Information	48,103	56,557
Transportation and communications	39,801	50,227
	2,391,953	3,718,952
Administration		
Salaries and benefits	308,940	321,992
Professional services	103,335	201,805
Accounting services provided without charge by a Government department	5,460	5,300
Compensation for damage claims	3,709	750
	421,444	529,847
Total expenditures	5,205,946	6,641,348
Non-tax revenues		
Parking (Note 5)	120,364	92,687
Fines and penalties	12,470	24,320
Miscellaneous	8,143	1,686
	140,977	118,693
Net cost of operations (Note 6)	5,064,969	6,522,655

The accompanying notes are an integral part of this statement.

Approved by management:

M. LEULLIER
Secretary

Approved by the Commission:

J. VILLENEUVE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing a historic battlefield park at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are accounted on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four equal annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes for the years 1986 to 1991 for the National Battlefields Park, for which there were no grants in lieu of taxes to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

4. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1993	Additions	Disposals	March 31, 1994
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,358,776	13,373	174,017	1,198,132
Parking lots	350,715			350,715
Buildings	649,365	157,965	92,611	714,719
Martello Towers ...	1,476,738	279,252		1,755,990
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,291,054	18,863	43,783	1,266,134
	6,826,187	469,453	310,411	6,985,229
Financed by parliamentary appropriation	6,781,874	407,167	310,411	6,878,630
Financed by Trust Fund (Note 7)	44,313	62,286		106,599
	6,826,187	469,453	310,411	6,985,229

National Battlefields Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—Concluded

5. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the board of directors are also commissioners of the Commission, manages a parking lot under a concession granted by the Commission. For the year ended March 31, 1994, the Commission received \$120,364 (\$92,687 in 1993). It used these revenues for the purpose of its program, in accordance with section 29.1(1) of the *Financial Administration Act* (FAA).

6. Parliamentary appropriation

	1994	1993
	\$	\$
National Battlefields Commission		
Vote 30—Program expenditures	4,907,000	6,584,000
Cancelled	1,070	80,952
	4,905,930	6,503,048
Statutory—Contributions to employee benefit plans	171,000	133,000
Spending of parking revenues in accordance with section 29.1(1) of the FAA	120,364	
Spending of proceeds from the disposal of Crown assets surplus	3,192	
Total use of appropriations	5,200,486	6,636,048
Add: services provided without charge by a Government department ...	5,460	5,300
Less: non-tax revenues	(140,977)	(118,693)
Net cost of operations	5,064,969	6,522,655

7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields at Quebec* which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1994	1993
	\$	\$
Receipts		
Donations	17,034	6,205
Interest	6,168	11,275
	23,202	17,480
Disbursements		
Capital assets (Note 4)	62,286	44,313
Excess of disbursements over receipts	(39,084)	(26,833)
Balance at the beginning of the year	182,483	209,316
Balance at year end, deposited with Receiver General for Canada	143,399	182,483

8. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and collaboration between the two in order to develop projects for the benefit of population of the City of Quebec and visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Center at the Musée du Québec. The initial value of the lease, subject to annual revision, is \$87,522. The lease is for 15 years from April 1, 1991.

In the normal course of its operations, the Commission entered into various operating leases. The resulting annual payments, including those for the renewal option year, aggregate \$128,327 for the next three years.

9. Contingent liability

Following a fatal accident which occurred on its land during the 1991 St-Jean Baptiste Day celebrations, a claim in the amount of \$900,000 was filed against the Commission. In the opinion of management, the likelihood and extent of liability cannot presently be determined.

Any payment by the Commission as a result of this issue will be charged to operations in the year of settlement.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's Finance and Information Management Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and to safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. This past year saw improvements in a number of areas. The NRC's Accounts Receivable System was upgraded and is now operating in a more modern and stable computing environment. As well, further steps were taken as part of the planned replacement by 1996 of the Corporation's current financial control system, FINCON. A short list of potential replacement systems has been compiled. Work on preparation for field trials in May, 1994 of one such system, CDFS, is nearing completion.

M. K. PAWLOWSKI
Senior financial officer

J. G. SÉGUIN
Senior full-time financial officer

June 30, 1994

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,040,000
International affiliations	786,693	819,585
	5,026,693	4,859,585
Contributions		
Assistance to industry	68,326,946	67,615,567
TRIUMF project	30,322,000	31,260,000
The Gemini telescopes	6,287,213	3,742,200
Canada-France-Hawaii Telescope Corporation	3,372,955	3,054,791
James Clerk Maxwell Telescope	2,960,575	2,315,030
Biotechnology Research Program	1,005,014	1,707,155
Other	78,000	1,054,150
Queen's University—Sudbury Neutrino Observatory		1,916,080
	117,379,396	117,524,558
Capital		
Minor capital expenditures	27,864,731	32,212,393
Major Capital Replacement Program	8,551,536	9,742,761
Other	16,409,409	7,827,997
	52,825,676	49,783,151
Operations		
Salaries and employee benefits	163,538,180	155,030,310
Termination benefits	2,260,131	1,114,384
Utilities, materials and supplies	39,019,693	40,219,614
Rentals	34,958,591	34,164,097
Professional and special services	16,860,300	15,836,156
Transportation and communications	11,645,756	12,003,701
Information	5,465,899	5,939,847
Other	38,314	120,948
Interest expenditure	9,791	1,324
	273,796,655	264,430,381
Administration		
Salaries and employee benefits	31,415,831	31,376,835
Termination benefits	963,448	516,424
Utilities, materials and supplies	12,722,108	11,442,244
Professional and special services	8,998,959	7,713,839
Transportation and communications	4,455,406	4,015,824
Rentals	1,740,266	1,690,345
Information	24,679	39,624
Other	20,192	52,494
Interest expenditure	5,976	13,579
	60,346,865	56,861,208
	504,348,592	488,599,298

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994—Concluded

	1994	1993
	\$	\$
Revenue		
Revenue credited to the vote		
Service fees	22,623,951	19,827,374
Sales of publications	6,828,504	6,107,099
Other	4,588,597	3,045,466
	34,041,052	28,979,939
Non-tax revenue		
Refund of previous years		
expenditures	903,144	1,188,473
Other	1,640,800	12,595
Proceeds from the Disposal of		
Surplus Crown Assets	191,215	
	36,776,211	30,181,007
Net cost of operations	467,572,381	458,418,291

The accompanying notes are an integral part of this financial statement.

*Amends reporting in previous year's Public Accounts.

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act* 1966-67 and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and

engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to the vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditure

Refund of previous years' expenditure are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1994		1993	
	Gross	Credits	Net	Net
	\$	\$	\$	\$
Vote 50	280,146,052	31,691,052	248,455,000	243,630,000
Lapsed	4,081,110		4,081,110	480,350
	276,064,942	31,691,052	244,373,890	243,149,650
Vote 55	52,743,000	2,350,000	50,393,000	45,837,000
Lapsed	11,810		11,810	2,849
	52,731,190	2,350,000	50,381,190	45,834,151
Vote 60	117,571,003		117,571,003	121,427,001
Lapsed	191,607		191,607	3,902,443
	117,379,396		117,379,396	117,524,558
Statutory contributions to employee benefits	21,277,000		21,277,000	17,129,000
Statutory proceeds from disposal of				
surplus Crown Assets	191,214		191,214	
Available for use in future years	25,000		25,000	
Lapsed	12,150		12,150	
	154,064		154,064	
Total use of appropriations	467,606,592	34,041,052	433,565,540	423,637,359
Add: services provided without charge by the Council				
and other Government departments	36,742,000		36,742,000	35,982,000
Less: non-tax revenue		2,735,159	2,735,159	1,201,068
Net cost of operations	504,348,592	36,776,211	467,572,381	458,418,291

National Research Council of Canada—Concluded**NOTES TO THE STATEMENT OF OPERATIONS****MARCH 31, 1994—Concluded****4. Accounts receivable**

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1994	1993
	\$	\$
Current:		
Outside parties	4,245,937	4,312,584
Government of Canada	12,854	24,714
	<u>4,258,791</u>	<u>4,337,298</u>

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1994	1993
	\$	\$
Balance, beginning of year	7,228,163	5,691,032
Payments made	7,550,216	3,780,023
Monies received	<u>9,499,426</u>	<u>5,317,154</u>
Balance, end of year	<u>9,177,373</u>	<u>7,228,163</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$12,940,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$7,492,000 in 1994-95; \$4,520,000 in 1995-96 and \$4,620,000 in 1996-97 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1994 the Corporation has spent \$8,544,000 on the programs.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement unless indicated otherwise.

The Council's Directorate of Corporate Systems and Services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN
Comptroller
(Senior full-time financial officer)

A. MOLINO
Director General of Corporate Systems and Services and Treasurer
(Senior financial officer)

June 24, 1994

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Natural Sciences and Engineering Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Grants and scholarships (Schedule I)		
Grants	365,760,814	369,014,450
Scholarships and fellowships	78,149,020	76,416,844
Networks of centres of excellence	32,815,166	37,255,706
	<u>476,725,000</u>	<u>482,687,000</u>
Operating		
Salaries and termination benefits	8,665,549	8,366,077
Employee benefits	1,020,000	844,000
Transportation and communications	2,780,605	2,477,074
Professional and special services	2,420,666	2,558,726
Construction or acquisition of		
machinery and equipment	1,306,514	633,704
Rentals	802,158	591,072
Information	617,285	667,756
Utilities, materials		
and supplies	430,545	233,225
Purchased repair and upkeep	94,370	188,812
	<u>18,137,692</u>	<u>16,560,446</u>
Accommodation, administrative or		
other services provided without		
charge by Government departments		
and agencies	1,521,286	1,673,927
	<u>19,658,978</u>	<u>18,234,373</u>
Total expenditures	<u>496,383,978</u>	<u>500,921,373</u>
Non-tax revenue	60,265	195,747
Net cost of operations (Note 3)	<u>496,323,713</u>	<u>500,725,626</u>

P. MORAND

President

A. MOLINO

Director General of Corporate Systems and Services and Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and objective

The Council was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follow:

(a) Expenditure recognition

Grants, scholarships, termination benefits and vacation pay are recorded on a cash basis. All other expenditure is recorded on the accrual basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council— Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1994—*Concluded*

3. Parliamentary appropriations

	1994	1993
	\$	\$
Industry Canada		
Operating expenditures: Vote 65	17,580,000	16,857,001
Lapsed	462,308	1,140,555
	<u>17,117,692</u>	<u>15,716,446</u>
Grants: Vote 70	476,725,000	482,687,000
Lapsed		
	<u>476,725,000</u>	<u>482,687,000</u>
Statutory contributions to employee benefit plans	1,020,000	844,000
Total use of appropriations	494,862,692	499,247,446
Add: services provided without charge by Government departments and agencies	1,521,286	1,673,927
Less: non-tax revenue	60,265	195,747
Net cost of operations	<u>496,323,713</u>	<u>500,725,626</u>

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1994	1993
	\$	\$
Balance, beginning of year	437,141	401,403
Funds received	646,532	584,700
Interest received	14,560	24,982
	<u>1,098,233</u>	<u>1,011,085</u>
Less: disbursements (Schedule II)	614,840	573,944
Balance, end of year, represented by deposit with Receiver General for Canada	<u>483,393</u>	<u>437,141</u>

5. Gifts, donations and bequests

A Donation Trust Fund in the Consolidated Revenue Fund was established by the *Natural Sciences and Engineering Research Council Act*, 1978. This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council. The year-end balance represented by deposit with Receiver General for Canada is \$ 1,100. There was no activity during the current year.

6. Transfer of grants

Funds returned to the Natural Sciences and Engineering Research Council when a researcher changes university and then reissued to the researcher's new university.

	1994	1993
	\$	\$
Balance, beginning of year		11,500
Funds received	303,077	395,323
Less: disbursements	<u>292,774</u>	<u>406,823</u>
Balance, end of year, represented by deposit with Receiver General for Canada	<u>10,303</u>	

7. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

Natural Sciences and Engineering Research Council— Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1994

SCHEDULE I

	1994	1993
	\$	\$
Grants		
Research grants (operating)	200,494,668	198,315,500
Strategic grants	47,166,562	45,255,606
Research partnerships programs	40,969,254	42,330,000
Equipment grants	32,619,908	45,153,162
Collaborative research initiatives	18,095,160	11,559,250
Infrastructure grants	15,274,094	14,799,885
General research grants	7,036,000	7,036,000
Other general support	2,713,873	3,135,741
International programs	1,391,295	1,429,306
	<u>365,760,814</u>	<u>369,014,450</u>
Scholarships and fellowships		
Postgraduate scholarships	46,379,441	43,963,838
Research fellowships	22,515,902	23,112,172
Undergraduate research awards	8,998,445	9,078,647
Miscellaneous student awards	255,232	262,187
	<u>78,149,020</u>	<u>76,416,844</u>
Networks of centres of excellence	<u>32,815,166</u>	<u>37,255,706</u>
	<u>476,725,000</u>	<u>482,687,000</u>

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1994

SCHEDULE II

	1994	1993
	\$	\$
Visiting fellowships		
Energy, Mines and Resources Canada	1,934,041	1,794,192
Agriculture Canada	1,840,928	1,336,876
Environment Canada	1,024,602	762,500
National Research Council of Canada	833,634	675,156
Fisheries and Oceans	769,201	928,874
Health and Welfare Canada	710,691	435,667
Canadian Forest Service	520,155	389,848
National Defence	332,436	256,490
Communications Canada	89,016	28,984
Canadian Space Agency	79,278	90,479
Atomic Energy of Canada Limited	67,702	38,874
	<u>8,201,684</u>	<u>6,737,940</u>
Research Partnerships Programs		
R & D grants		
Agriculture Canada	844,323	986,873
Forestry Canada	495,881	465,530
Environment Canada		249,999
	<u>1,340,204</u>	<u>1,702,402</u>
NATO science fellowships		
North Atlantic Treaty Organization	547,138	535,070
Industrial research chairs		
Environment Canada	259,951	332,413
Japan science and technology Fund		
Foreign Affairs	568,514	477,206
CIDA/NSERC research associateships		
Canadian International Development Agency	168,779	127,013
Research Development Program		
Energy, Mines and Resources Canada		30,000
	<u>11,086,270</u>	<u>9,942,044</u>

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statements rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by Council members.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts is consistent with this financial statement, unless indicated otherwise.

The Council's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General, his role being to express an informed opinion as to whether the Council's financial statement, considered in its entirety, presents fairly, in conformity with stated accounting policies, the Council's financial transactions.

MONTAGUE DOYLE

*Director General, Administration
Financial and Administrative Services*

July 12, 1994

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND THE
MINISTER DESIGNATE OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1994. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 20, 1994

Social Sciences and Humanities Research Council— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1994 (in thousands of dollars)

	1994	1993
Expenditure		
Grants (Note 3)		
Research grants	46,747	48,621
Fellowships	29,658	28,045
Strategic grants	10,370	10,656
Research communication grants	6,118	6,407
International relations grants	476	770
Special grants	392	279
Negotiated grants	64	59
"Jules and Gabrielle Léger" fellowship		50
	93,825	94,887
Operations		
Salaries and employee benefits	4,370	4,375
Employee termination benefits	15	24
Accommodation	756	669
Professional and special services	442	679
Expenditure for Council and its committees	364	446
Communications and travel	192	234
Advertising and publication	181	174
Acquisition of office furniture and equipment	163	241
Material and supplies	137	135
Rental of facilities and equipment	114	107
Postage and freight	88	132
Repairs and maintenance	45	83
Program evaluation		1
	6,867	7,300
Administration		
Salaries and employee benefits	1,633	1,540
Employee termination benefits	19	91
Accommodation	279	247
Professional and special services	242	298
Acquisition of office furniture and equipment	60	89
Rental of facilities and equipment	42	40
Material and supplies	42	39
Communications and travel	34	42
Postage and freight	33	49
Repairs and maintenance	17	31
Advertising and publication	3	4
	2,404	2,470
	103,096	104,657
Non-tax revenue		
Refunds of previous years' expenditure	770	556
Net cost of operations (Note 3)	102,326	104,101

The accompanying notes are an integral part of this statement.

Approved by the Council:

LOUISE DANDURAND

Acting President

MONTAGUE DOYLE

Director General, Administration

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994

1. Authority and objective

The Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditure is recorded on an accrual basis, except for employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

3. Net cost of operations

Net cost of operations are provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses in accordance with section 44 of the *Financial Administration Act*. Appropriations are as follows:

Social Sciences and Humanities Research Council— Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1994—Concluded

	Grants		Operating expenditures	
	1994	1993	1994	1993
	(in thousands of dollars)			
Secretary of State				
Main Estimates				
Vote 110 (Vote 20 in 1993)			7,777	8,361
Vote 115 (Vote 25 in 1993)	93,142	92,962		
Supplementary Estimate (C)				
Transfer—Vote 30 to frozen allotment				(219)
Frozen allotment	(300)		(72)	219
Amount lapsed			(318)	(242)
	92,842	92,962	7,387	8,119
Contributions to employee benefit plans			625	528
Total use of SSHRC's appropriations	92,842	92,962	8,012	8,647
Add: funding from other departments for Joint Initiatives	983	1,925		
	93,825	94,887	8,012	8,647
Add: services provided without charge by Government departments			1,259	1,123
Deduct: non-tax revenue			(770)	(556)
Net cost of operations	93,825	94,887	8,501	9,214

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$156,571 at March 31, 1994 (1993—\$129,415) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1994	1993
	(in thousands of dollars)	
Balance, beginning of year	277	277
Add—Interest earned	11	16
Deduct—Fellowships paid	(18)	(16)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	270	277

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust fund, which are not included in the statement of operations, were as follows:

	1994	1993
	(in thousands of dollars)	
Balance, beginning of year	8	12
Add—Donations received	35	5
Deduct—Fellowship paid	(35)	(5)
Administration fees		(4)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	8	8

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1994 are payable as follows:

	(in millions of dollars)
1995	85.1
1996	39.3
Subsequent years	15.3
	139.7

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1994, and all the information in this annual report are the responsibility of management and have been approved by the Board. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles. Financial information presented elsewhere in the annual report is consistent with that contained in the financial statements.

The Board maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements. The financial statements for the year ended March 31, 1994 and the Auditor's Report thereon follow.

G. LAVOIE

*Chairman
Agricultural Products Board*

G. DEROUIN

*Executive Director
Finance and Management Services
Division, Policy Branch*

August 3, 1994

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF AGRICULTURE
AND
AGRI-FOOD FOR CANADA

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1994 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the year ended March 31, 1994, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 15, 1994

Agricultural Products Board—Continued**BALANCE SHEET AS AT MARCH 31, 1994**
(in thousands of dollars)

ASSETS	1994	1993	LIABILITIES AND EQUITY	1994	1993
Cash held by agent (Note 3)	10	82	Accounts payable and accrued liabilities	5,106	181
Accounts receivable			Equity of Canada	7,739	
Government of Canada—Parliamentary					
appropriations (Note 4)	5,096	99			
Province of Nova Scotia	113				
	5,219	181			
Note receivable	3,722	3,722			
Less: allowance for doubtful accounts					
(Note 5)	(3,722)	(3,722)			
Inventories (Note 6)	7,626				
	12,845	181		12,845	181

Contingency (Note 7)

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE

*Chairman**Agricultural Products Board*

G. DEROUIN

*Executive Director**Finance and Management Services**Division, Policy Branch***STATEMENT OF OPERATIONS**
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Sales (Note 8)	13,390	6,263
Cost of sales (Note 8)	13,616	6,263
Loss on sales	226	
Recovery of loss on apple juice concentrate sales from the Province of Nova Scotia	(113)	
Settlement of claim		108
Interest earned		(19)
Loss from operations	113	89
Administrative expenses (Note 9)	167	171
Loss for the year	280	260

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1994
(in thousands of dollars)

	1994	1993
Equity at beginning of the year		7,129
Loss for the year	(280)	(260)
Services provided without charge by other		
Government departments	39	32
Parliamentary appropriation (Note 10)	21,370	259
Receipts remitted to the Consolidated		
Revenue Fund	(13,390)	(7,160)
Equity at end of the year	7,739	

The accompanying notes are an integral part of the financial statements.

Agricultural Products Board—Continued**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1994****1. Authority, objectives and operations**

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the *Agricultural Products Board Act* and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board began a program for the purchase and sale of 1993 Canadian ranch-raised mink pelts and undertook a program for the purchase and sale of 1992 apple juice concentrate. Additionally, the Board incurred administrative expenses relating to the 1988 Surplus Ontario Grape Program, which is carried over from previous years.

2. Accounting policies

The Board follows the accrual basis of accounting.

Inventories are valued at the lower of cost and estimated net realizable value.

3. Cash held by agent

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board and funds from the sale of surplus products in respect of the 1988 Surplus Ontario Grape Program.

4. Accounts receivable from Government of Canada

As at March 31, 1994, \$3,726 thousand for the purchase of mink pelts are chargeable against the 1993-94 appropriation and \$1,309 thousand are chargeable against future year's appropriation. Further, \$61 thousand for the 1988 Surplus Ontario Grape Program are chargeable against future year's appropriation.

5. Note receivable

The Board has established an allowance for doubtful accounts of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectibility. The Board is seeking approval for the remission of the debt.

6. Inventories

The cost of mink pelt inventories held at year-end is valued at the estimated future selling price.

7. Contingency

Claims have been made against the Board totalling \$2,698 thousand arising from the 1988 Surplus Ontario Grape Program. The final outcome of these claims is not determinable and accordingly these items are not reflected in the accounts. However, in the opinion of management, the position of the Board is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the settlements occur.

8. Sales and cost of sales

	1994			1993	
	Sales	Cost of sales	Loss on sales	Sales	Loss on sales
(in thousands of dollars)					
Mink pelts	12,933	12,933		6,263	6,263
Apple juice concentrate	457	683	226		
	<u>13,390</u>	<u>13,616</u>	<u>226</u>	<u>6,263</u>	<u>6,263</u>

9. Agent's commissions

Administrative expenses include the following agent's commissions:

	1994	1993
(in thousands of dollars)		
Ontario Grape Growers' Marketing Board (grapes—Ontario)	25	24

10. Use of parliamentary appropriation by the Board

	1994	1993
(in thousands of dollars)		
Purchases, processing and carrying charges		
Mink pelts	20,559	
Apple juice concentrate	683	
	<u>21,242</u>	
Administrative expenses	167	171
Settlement of claim		108
Payment of 1991-92 administrative expenses		12
Less: services provided without charge by other Government departments	(39)	(32)
	<u>21,370</u>	<u>259</u>
Current year's expenditure not charged to current year's parliamentary appropriation	(1,370)	(57)
Previous year's expenditure charged to current year's parliamentary appropriation	99	
Total expenditure financed by parliamentary appropriation	<u>20,099</u>	<u>202</u>

Included in the \$1,370 thousand not charged to current year's parliamentary appropriation is \$1,309 thousand related to the purchase of mink pelts, which should have been charged to the 1993-94 appropriation. The estimated cost to purchase the mink pelts is \$20,559 thousand (represented by cost of sales of \$12,933 thousand and inventories of \$7,626 thousand). However, only the amount of \$19,250 thousand has been recorded as a use of parliamentary appropriation in the Accounts of Canada for 1993-94.

Agricultural Products Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1994—Concluded

11. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

12. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with generally accepted accounting principles. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the *Queen Elizabeth II Canadian Research Fund Act* and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

These financial statements have been audited by the Auditor General, his role being to express an informed opinion as to whether the Board's financial statements, considered in their entirety, present fairly, in accordance with generally accepted accounting principles, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 24, 1994

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1994 and the statements of operations and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1994 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1994

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Continued

BALANCE SHEET AS AT MARCH 31, 1994

ASSETS	1994	1993	LIABILITIES	1994	1993
	\$	\$		\$	\$
Cash	1,294	15,005	BALANCE OF FUND		
Investment in Government of Canada			Balance at end of the year (Note 4)	58,621	269,045
Securities (Note 3)	34,348	163,302			
Accrued interest	22,979	90,738			
	58,621	269,045		58,621	269,045

The accompanying notes are an integral part of the financial statements.

Approved by the Board:

J. R. DUCHARME

Chairman

MARY-ANNE LIPKE

Secretary

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Revenue		
Interest income	16,525	27,364
Expenses		
QE II/MRC Scientist Awards (Note 4)	222,500	100,000
QE II Visiting Professorships (Note 5)	2,944	
Lecturer fees	1,467	1,146
Other	38	41
	226,949	101,187
Excess of revenue over expenses (expenses over revenue) for the year	(210,424)	(73,823)
Balance of fund at beginning of the year	269,045	342,868
Balance of fund at end of the year	58,621	269,045

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Operating activities:		
Excess of revenue over expenses (expenses over revenue) for the year	(210,424)	(73,823)
Decrease (increase) in accrued interest	67,759	(4,487)
	(142,665)	(78,310)
Investing activities:		
Sale of Government of Canada Securities	206,520	303,885
Purchase of Government of Canada Securities	(77,566)	(213,809)
	128,954	90,076
Increase (decrease) in cash	(13,711)	11,766
Cash at beginning of the year	15,005	3,239
Cash at end of the year	1,294	15,005

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1994

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the *Queen Elizabeth II Canadian Research Fund Act* in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

As approved by the Board of Trustees, no future award will be approved since all the remaining funds have been committed. It is expected that the Board will dissolve within the next few years.

2. Accounting policies

(a) Revenue from, and investment in, Government of Canada securities

The investment in Government of Canada securities is recorded at cost. Any premium or discount on acquisition is amortized over the life of the security until maturity. Interest income is recorded on the accrual basis.

(b) Expenses

Expenses are recorded on the accrual basis.

(c) Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Concluded

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1994—Concluded

3. Investment in Government of Canada Securities

	1994			1993		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
	\$	\$	\$	\$	\$	\$
Government of Canada						
Residuals	62,000	34,348	58,899	278,000	163,302	262,241

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities. The securities held at March 31, 1994 bear interest at an annual rate of 10.56 percent (1993—9.51 percent to 11.14 percent). Since interest on Government of Canada residuals is paid only at maturity, the market price of these residuals takes into account accrued interest, current prevailing interest rates and the term to maturity.

4. Future commitment of Funds for the Queen Elizabeth II Canadian Research Fund/MRC Scientist Awards

At a meeting of the Board of Trustees on March 27, 1990 it was agreed that a new joint Queen Elizabeth II Canadian Research Fund/Medical Research Council Scientist Award Program be established. The Medical Research Council subsequently approved the joint program in June 1990. It was agreed that the program would be in effect for five years with the Queen Elizabeth II Canadian Research Fund providing full funding for the first year and funding for subsequent years shared equally with the Medical Research Council. Each award amounts to \$205,000 and is funded over a three year period. The Medical Research Council has agreed to assume full responsibility for the award if there are insufficient funds remaining in the Queen Elizabeth II Canadian Research Fund. The remaining payments on Awards outstanding as at March 31, 1994 are as follows:

Year of payment	Queen Elizabeth II	Medical Research Council
	\$	\$
1994-95	57,500	55,000
1995-96	1,100	88,900
	58,600	143,900

5. Queen Elizabeth II Visiting Professorships

At a Board of Trustees meeting on March 20, 1985 the Board approved the establishment of a Lectureship Award to be known as the Queen Elizabeth II Visiting Professorship, to enable Canadian departments of pediatrics to invite scientists of international calibre to visit their departments. This is designed to help strengthen these departments' scientific and research efforts in childhood diseases. The first awards were made in 1986-87.

Canadian Grain Commission

MANAGEMENT REPORT

The financial statement of the Canadian Grain Commission is the responsibility of management. The statement has been prepared in accordance with the significant accounting policies set out in Note 2 to the financial statement.

In discharging its responsibility for financial reporting, management maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental accounts is consistent with this financial statement and other information in the Public Accounts.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Management ensures that systems of financial management and internal control are maintained at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the financial statement presents fairly, in all material respects, the results of operations of the Commission in accordance with the accounting policies set out in Note 2 to the financial statement.

Approved by:

M. E. WAKEFIELD
Chief Commissioner

D. WALLACE
Executive Director

D. N. KENNEDY
Director Corporate Services

Winnipeg, Canada
July 8, 1994

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have audited the statement of operations of the Canadian Grain Commission for the year ended March 31, 1994. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1994 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 1994

Canadian Grain Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1994

	1994	1993
	\$	\$
Expenditure		
Contributions	7,000	6,830
Operations		
Salaries and employee benefits	37,257,117	37,706,335
Employee termination payments	1,576,368	619,133
Accommodation	3,115,754	2,748,931
Furniture and equipment	2,648,881	2,379,313
Travel and relocation	1,269,525	1,297,444
Utilities, materials and supplies	1,049,088	836,047
Telecommunications	498,964	371,262
Facilities construction	388,949	296,266
Professional and special services	379,377	340,665
Equipment repair	313,803	359,944
Postage, freight and cartage	279,501	270,984
Other Government services	230,475	71,632
Publications issued	158,789	138,303
Other rentals	125,799	166,900
Other	99,850	102,972
	49,392,240	47,706,131
Administration		
Salaries and employee benefits	2,627,513	2,418,416
Employee termination payments	71,563	60,373
Professional services	541,626	342,751
Travel and relocation	390,611	272,316
Ex gratia settlements (Note 3)	291,465	2,554,095
Accommodation	263,050	233,918
Postage, freight and cartage	140,274	105,114
Furniture and equipment	98,572	180,629
Materials and supplies	78,760	86,995
Telecommunications	73,049	67,421
Publications issued	52,817	47,580
Other	79,054	59,434
Facilities construction	34,320	11,881
	4,742,674	6,440,923
Total expenditures	54,141,914	54,153,884
Non-tax revenue (Note 4)		
Service fees	43,383,203	47,318,252
Miscellaneous	497,212	391,766
Adjustment of prior years' expenditure	265,624	41,656
Licences	212,493	225,520
Proceeds from sales	66,062	57,030
	44,424,594	48,034,224
Total revenue	44,424,594	48,034,224
Gross cost	9,717,320	6,119,660
Office of the <i>Grain Futures Act</i>	77,927	84,392
Net cost of operations (Note 5)	9,795,247	6,204,052

Contingent liabilities (Note 7)

The accompanying notes are an integral part of this financial statement.

Approved by:

M. E. WAKEFIELD
Chief Commissioner

J. MURTA
Commissioner

NOTES TO STATEMENT OF OPERATIONS
MARCH 31, 1994

1. Authority and objectives

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912 (amended 1988). The primary objective of the Commission is to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. As a secondary objective, the Commission attempts to recover 50 percent of the cost of the Grain Research Laboratory and 100 percent of all other costs, averaged over a five-year period. Cost recovery performance is substantially influenced by volumes of grain handled and level of service fees. The Commission operates under lapsing authority; however, there are some personnel costs covered by statutory authorities.

The Commission commenced operations as a Special Operating Agency April 1, 1992. A Special Operating Agency is a service unit within a department that is given more direct responsibility for results and increased management flexibility where this is considered necessary.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the *Canada Grain Act*:

- *Financial Administration Act*
- *Grain Futures Act*
- *Weights and Measures Act*
- *Western Grain Transportation Act*
- *Western Grain Stabilization Act*

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on the accrual basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) The adjustment of prior years' expenditures is recorded as revenue.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The employees and the employer contribute equally to the cost of the plan. Contributions are charged to operations on a current year basis and represent the total pension obligations of the Commission.

Canadian Grain Commission—Concluded

NOTES TO STATEMENT OF OPERATIONS

MARCH 31, 1994—Concluded

3. Ex gratia settlements

In accordance with Agriculture and Agri-Food Canada delegation and Treasury Board directives, the Canadian Grain Commission has authorized ex gratia settlements. These settlements relate primarily to compensation paid to grain producers for losses incurred in the bankruptcies of grain dealers and elevator operators.

4. Non-tax revenue

Non-tax revenue includes accounts receivable of \$4,498,725 (1993—\$3,327,048).

5. Parliamentary appropriations

	1994	1993
	\$	\$
Department of Agriculture and Agri-Food (Vote 20)	47,892,000	47,606,000
Add: supplementary estimates		1,942,000
Less: amount lapsed	731,921	738,289
	<u>47,160,079</u>	<u>48,809,711</u>
Statutory—Contributions to employee benefit plans	4,528,755	3,309,465
Total use of appropriations	51,688,834	52,119,176
Add: services provided without charge by Government departments	2,531,007	2,119,100
Less: non-tax revenue	44,424,594	48,034,224
Net cost of operations	<u>9,795,247</u>	<u>6,204,052</u>

6. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$4,780,646. These are primarily to Government Services Canada. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1995	3,323,243
1996	759,214
1997	618,302
1998	67,868
1999 and on	12,019

7. Contingent liabilities

Two major claims were settled in the current year in favor of the Commission. There are no significant outstanding contingent liabilities.

8. Comparative figures

Certain 1993 comparative figures have been reclassified to reflect the presentation adopted in 1994.

SECTION 3

1993-94

PUBLIC ACCOUNTS

Supplementary Information Required by the Financial Administration Act

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.27
Accountable advances	3.30
Losses of money and public property	3.67

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Remissions of taxes, fees, penalties and other debts

Notes: —Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

—In the following statement, DRA means *Duties Relief Act*.

Summary of remissions of taxes, fees, penalties and other debts

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Communications—Multiculturalism and Citizenship	5,220
External Affairs—	
Canadian International Development Agency	788,262
Fisheries and Oceans	279,330
Justice	34,296
National Defence	196,021
National Revenue—	
Customs and Excise	1,939,637,391
Taxation	17,609,252
	<u>1,958,549,772</u>
CUSTOMS TARIFF (SECTION 76)—	
National Revenue—	
Customs and Excise	150,132,121
CUSTOMS TARIFF (SECTION 79)—	
National Revenue—	
Customs and Excise	1,034,344
CUSTOMS TARIFF (SECTION 101)—	
National Revenue—	
Customs and Excise	70,796,518
CUSTOMS TARIFF (SECTION 133)—	
National Revenue—	
Customs and Excise	4,593,985
Total	<u>2,185,106,740</u>

* For details, see following statement called—"Details of remissions of taxes, fees, penalties and other debts".

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
COMMUNICATIONS			
Multiculturalism and Citizenship			
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	5,220	PC 1959-1624, December 22, 1959, remission of Customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	507,777
		PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	2,770
		PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	5,105,057
		PC 1966-2184, November 24, 1966, remission of Customs duties and a portion of the sales tax on defence supplies	124,690
EXTERNAL AFFAIRS			
Canadian International Development Agency			
PC 1994-148, January 27, 1994, remission of the Official Development Aid Program funds advanced to the World University Services Canada by the Canadian International Development Agency before December 4, 1990	788,262	PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	57,961
		PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	2,973,932
FISHERIES AND OCEANS			
PC 1993-1714, August 26, 1993, remission of portions of enterprise allocation fees prescribed under the Atlantic Fishery regulations, 1985	279,330	PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	126,532
		PC 1969-1785, September 17, 1969, remission of Customs duties for spare parts and equipment for service aircraft of foreign airlines operating in Canada on international routes	14,064
JUSTICE			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted	34,296	PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America	14,246,212
		PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof	5,246,096
NATIONAL DEFENCE			
Reimbursement of customs duties and taxes on early repatriation to Canada for Service reasons	196,021	PC 1972-583, March 28, 1972, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment	1,903
		PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	89,342
NATIONAL REVENUE			
Customs and Excise			
PC 1945-88/2969, April 25, 1945, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	2,876 *		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1972-1029, May 16, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	1,181	PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited	856
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency	108	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	1,503,755
PC 1973-3568, November 13, 1973, remission of Customs duties on carbon fibres and filaments imported into Canada	66,267	PC 1978-2185, July 5, 1978, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof	2,173
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material	556	PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services	688,633
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada	2	PC 1978-3839, December 21, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	703
PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2)	330,671,362	PC 1979-28, January 18, 1979, remission of Customs duties and taxes on certain goods imported to support the CP-140 Aurora Aircraft	37,776
PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4)	31,207,324	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	59,935
PC 1975-3025, Domestic Wine Spirits Remission Order, December 23, 1975, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	32,786,683	PC 1980-7/1674, June 19, 1980, remission of Customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier	687,854
PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	28,433	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts	4,706,470
PC 1976-958, Spirits Destruction Remission Order, April 27, 1976, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit.	264,782	PC 1981-579, March 5, 1981, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated	49,890
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	53,517	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	67,163
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in	2,011,315	PC 1982-1893, June 23, 1982, remission of Customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions	470,486
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value	733,268	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	27,167,915
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof	700,148		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-2182, July 22, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited	15,464	PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltzie Truck Bodies Limited	886
PC 1982-2262, July 29, 1982, remission of Customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	284	PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations	568,752
PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated	4,133,299	PC 1984-991, March 22, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	2,263
PC 1982-3941, December 23, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated	50,554	PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited	3,367
PC 1983-30, January 13, 1983, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	16,272	PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of International Harvester Canada Limited	11,641,659
PC 1983-947, March 31, 1983, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited	5,752	PC 1984-2331, June 28, 1984, remission of Customs duties and sales tax on specified vehicles, parts and accessories and parts thereof of SMI Industries Canada Limited	6,147
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	22,313	PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	2,748
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	14,160,353	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media	1,081,440
PC 1983-2066, July 7, 1983, remission of Customs duties on certain colour picture tubes imported by Mitsubishi Electronic Industries Canada Incorporated	853,894	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.	80,647
PC 1983-2333, July 27, 1983, remission of Customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel	1,144	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	2,220,124
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	138,787,592	PC 1985-814, March 14, 1985, remission of Customs duties on automobiles of Nissan Automobile Company (Canada) Ltd.	28,060
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops	276,283	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	668,905
PC 1984-51, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.	3,056	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	9,847,411
		PC 1985-1932, June 13, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	1,150

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	56,394	PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter	2,500
PC 1985-2278, July 25, 1985 remission of Customs duties and sales tax on certain Canadian made yarns returned to Canada	18,921	PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors	58,056,843
PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail	80	PC 1987-620, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	6,982
PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services	62,503	PC 1987-621, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	17,181
PC 1985-3099, October 10, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	16,589	PC 1987-622, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited	22,972
PC 1986-502, February 27, 1986, remission of Customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	199,788	PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	87,962
PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing	589	PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization	661,690
PC 1986-1667, July 23, 1986, remission of Customs duties on goods financed by the Canadian International Development Agency or on goods used in or substituted for goods used in their manufacture or production	20,160	PC 1987-1135, Domestic Spirits Destroyed Remission Order, June 4, 1987, grants remission of excise duty on domestic spirits that are unfit for human consumption	59,702
PC 1986-2897, December 18, 1986, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited	91	PC 1987-1534, July 30, 1987, remission of Customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System	2,233,679
PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	5,683	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	201,493
PC 1987-196, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited	9,341	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc	10,688,397
PC 1987-198, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited	1,007	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	4,454,290
PC 1987-201, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of IMT Cranes Canada Limited	14,003	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	8,042,422

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-357, March 3, 1988, remission of Customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada	56,685,189	PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	2,063,001
PC 1988-725, April 21, 1988, remission of Customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	9,798	PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	15,425
PC 1988-1203, June 17, 1988, remission of Customs duties on pasta	646,082	PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd	21,834
PC 1988-1276, June 23, 1988, remission of Customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy	5,552,110	PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd	2,874
PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof	4,426,419	PC 1988-2945, December 30, 1988, remission of Customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	6,524,160
PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	34,722,241	PC 1989-738, April 28, 1989, remission of Customs duties on goods used in the development and manufacture of systems and components under the terms of the Canada-USA/NASA Cooperative Space Station Program	94
PC 1988-2900, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	6,403,440	PC 1989-797, May 4, 1989, remission of Customs duties on electrically operated time- or date-stamping or time- or date-recording equipment, or parts thereof during the period August 14, 1987 to December 31, 1989	2,437
PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc	9,068	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects	6,323,264
PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	99,443,110	PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services tax on Passover foods and products of a class not available in Canada	1,523,785
PC 1988-2912, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cosco Industries	26	PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland	379,241
PC 1988-2913, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd	1,036	PC 1990-2854, December 21, 1990, to remit the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government	933,094,513
PC 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd	53,442	PC 1992-1052, May 14, 1992, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or by bands or designated corporations on certain Indian settlements that are not yet designated as reserves	3,700,000 *
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	1,714		
PC 1988-2916, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited	99,632		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft	131,675	PC 1993-352, February 23, 1993, The Salvation Army (Sales Tax) Remission Order remits sales tax paid in respect of certain passenger vans designed and permanently equipped to carry twelve or more passengers, but for which the refund claim was not filed within the two-year time limit due to circumstances beyond the claimant's control	90,257
PC 1992-2399, November 19, 1992, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by operating forces	7,009,877	PC 1993-1643, August 4, 1993, Baffin Regional Health Board Remission Order remits sales tax paid in error on a truck purchased in 1990 by a certified hospital for own use, but for which a refund claim was not filed within two years due to circumstances beyond the Board's control	2,616
PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies	37,199,370	Total Customs and Excise	1,939,637,391
PC 1992-2496, December 3, 1992, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	1,563,816	Taxation	
PC 1992-2573, December 10, 1992, Island Coastal Services Ltd. Remission Order, remits sales tax paid in respect of certain goods for incorporation into the sewerage system of the Municipality of North River, P.E.I., for which a refund claim was filed by Island Coastal Services Ltd after the two-year time limit, on the basis of erroneous printed information	10,243	PC 1976-1026, May 6, 1976, authorized the remission of income tax payable pursuant to Part 1 of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude	66,615
PC 1993-117, January 28, 1993, Non-Profit Grazing Associations (GST) Remission Order, remits to non-profit grazing associations the unrecoverable GST that was paid or payable by them before November 6, 1991, in respect of property or services acquired for use in a business of supplying grazing land	8,365	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	3,404,700
PC 1993-139, January 28, 1993, Handcrafted Log and Timber Structures by Timothy J. Bullock Co. Ltd. Remission Order remits sales tax, penalty and interest in respect of dovetail-style log houses sold in 1987 and 1988, and for which the appropriate sales tax status had not been confirmed to the taxpayer at the time the sales were made	28,389	PC 1989-1274, June 29, 1989, to amend the Resource Royalty Remission Order, made by Order in Council PC 1986-2603 of November 20, 1986, extending the time for applying for remission under the Order	52,739
		PC 1991-257, February 14, 1991, remission of income tax payable by certain canadian residents incurring Child Care Expenses outside Canada or incurring moving expenses when moving to or from a location outside Canada for taxation years after 1984 and before 1989	345
		PC 1992-166, January 23, 1992, remission of income tax and Canada Pension Plan contributions payable by certain taxpayers in respect of farm equipment for the 1984 to 1986 taxation years	602,794
		PC 1992-584, March 26, 1992, remission of income tax, penalties and interest payable by seven taxpayers for the 1979, 1985, 1987, and 1989 taxation years	743
		PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984	2,021,729

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1992-837, April 30, 1992, remission of income tax and all relevant interest payable by Debra Shannon for the 1989 taxation year	704	PC 1993-142, January 28, 1993, remission of income tax and all relevant interest payable by thirteen taxpayers for the 1990 and 1991 taxation years	14,454
PC 1992-838, April 30, 1992, remission of income tax and all relevant interest payable by Catherina Millbank for the 1976 taxation year	25,738	PC 1993-445, March 9, 1993, remission of income tax and all relevant interest payable by nine taxpayers for the 1989, 1990 and 1991 taxation years	7,902
PC 1992-944, May 7, 1992, remission of unemployment insurance premiums paid after 1971 and before June, 1989 by employees governed by the Cape Breton Development Corporation's pre-retirement leave plan	236	PC 1993-446, March 9, 1993, remission of income tax and all relevant interest payable by Anton Mistic for the 1969 to 1972 taxation years	91,919
PC 1992-945, May 7, 1992, remission of unemployment insurance premiums paid in respect of employment by a spouse for the 1978 to 1988 taxation years	176,159	PC 1993-447, March 9, 1993, remission of income tax, penalties, Canada Pension Plan contributions, and all relevant interest payable by Louise M. Schwartz for the 1985 to 1991 taxation years and income tax, Canada Pension Plan contributions and all relevant interest payable by George Holecz for the 1979 and 1980 taxation years	9,402
PC 1992-1869, August 27, 1992, remission of income tax, penalties and all relevant interest payable by seven taxpayers for the 1984 to 1990 taxation years	2,629	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indians for the 1985 to 1991 taxation years	1,942,684
PC 1992-1886, August 27, 1992, remission of income tax payable by employees of Chrysler Canada Ltd in respect of the Chrysler Employee Stock Ownership Plan for the 1980 to 1986 taxation years	1,864	PC 1993-811, April 20, 1993, remission of income tax and all relevant interest payable by Darren Bondar, Amy Bondar and Sari Bondar for the 1982 taxation year	40,999
PC 1992-2395, November 19, 1992, remission of income tax, a penalty and all relevant interest payable by Donald M. Horst for the 1983 taxation year	235,116	PC 1993-849, April 27, 1993, remission of the statute-barred 1987 refundable investment tax credits payable by Clearwater Management Services Limited	442,220
PC 1992-2396, November 19, 1992, remission of income tax and all relevant interest payable by thirteen taxpayers for the 1983, 1988, 1990, and 1991 taxation years	469	PC 1993-850, April 27, 1993, remission of income tax under Parts I to I.2 of the <i>Income Tax Act</i> payable to northern residents for the 1988 to 1990 taxation years	273,961
PC 1992-2572, December 10, 1992, remission of income tax, a Canada Pension Plan contribution and all relevant interest payable by Heather Bagwell for the 1991 taxation year	1,324	PC 1993-1349, June 16, 1993, remission of interest and penalties under the <i>Income Tax Act</i> payable by forty taxpayers in the Slave Lake area in respect to the 1981 to 1984 taxation years	32,329
PC 1992-2574, December 10, 1992, remission of income tax and all relevant interest payable by fourteen taxpayers for the 1989, 1990 and 1991 taxation years	854	PC 1993-1642, August 4, 1993, remission of income tax and all relevant interest payable by Beulah Gagne and Donald F. Robinson for the 1980, 1981, 1985, and 1991 taxation years	2,614
PC 1992-2593, December 11, 1992, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, extending the application with respect to the 1992 taxation year	845,133	PC 1993-1648, August 4, 1993, remission of income tax and all relevant interest payable by Joseph Nagy for the 1991 taxation year	3,276
PC 1993-140, January 28, 1993, remission of income tax and all relevant interest payable by six taxpayers for the taxation years 1978, 1980, 1989, 1990, 1991 and the years preceding 1977	7,533		
PC 1993-141, January 28, 1993, remission of income tax and all relevant interest payable by five taxpayers for the 1990 and 1991 taxation years	2,676		

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1716, August 26, 1993, remission of income tax, penalties and all relevant interest payable by S.C. Financial Ltd for the 1986 to 1991 taxation years	6,903,894	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1993-1743, August 26, 1993, remission of income tax payable by Auto-Trac Systems Inc. for the 1989 taxation year	60,481	NATIONAL REVENUE	
PC 1993-1744, August 26, 1993, remission of interests payable by Joseph A. Beckingham for the 1982 to 1984 taxation years	2,040	Customs and Excise	
PC 1993-1745, August 26, 1993, remission of income tax, penalties and all relevant interest payable by Margaret Corrigan, Neil W. Nichols and Dennis Weston for the 1977 to 1982, 1984 and 1990 taxation years	88,487	DRA 1988-2, February 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,312
PC 1993-1844, September 23, 1993, remission of income tax, penalties and all relevant interest payable by Marie Good for the 1983 and 1984 taxation years	9,261	DRA 1988-3, March 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,546
PC 1993-1845, September 23, 1993, remission of income tax, Canada Pension Plan contributions, penalties and all relevant interest payable by three taxpayers for the 1979, 1980, 1981 and 1987 taxation years	46,344	DRA 1988-4, March 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,313
PC 1993-1846, September 23, 1993, remission of income tax and all relevant interest payable by five taxpayers for the 1977, 1979 and 1991 taxation years	14,808	DRA 1988-5, April 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,848
PC 1993-1867, September 24, 1993, remission of income tax, Canada Pension Plan contributions, penalties, and all relevant interest payable by eight taxpayers for the 1979 to 1984, 1990 and 1991 taxation years	62,423	DRA 1988-6, April 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,399
PC 1994-76, January 13, 1994, remission of income tax, social benefit repayments and all relevant interest payable by David Dunsmore and David Forbes for the 1990 and 1991 taxation years	6,803	DRA 1988-7, May 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	174,946
PC 1994-77, January 13, 1994, remission of income tax, a penalty and all relevant interest payable by nine taxpayers for the 1983, 1984, and 1988 to 1991 taxation years	53,627	DRA 1988-8, May 19, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	111,603
PC 1994-78, January 13, 1994, remission of income tax, penalties and all relevant interest payable by ten taxpayers for the 1979 to 1984 and 1990 to 1991 taxation years	49,224	DRA 1988-9, June 3, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	409,441
Total Taxation	17,609,252	DRA 1988-10, June 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	179,779
Total National Revenue	1,957,246,643	DRA 1988-11, June 28, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	310,153
		DRA 1988-12, July 11, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,206,959
		DRA 1988-13, July 27, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	192,478
		DRA 1988-14, August 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	382,653

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1988-15, August 24, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	765,075	DRA 1989-5, March 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	132,115
DRA 1988-16, September 7, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	207,153	DRA 1989-6, April 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	688,210
DRA 1988-17, September 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,604,693	DRA 1989-7, April 21, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	848,455
DRA 1988-18, October 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	587,232	DRA 1989-8, April 25, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	459,765
DRA 1988-19, October 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	566,851	DRA 1989-9, May 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,545,296
DRA 1988-20, November 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	993,680	DRA 1989-10, May 30, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	309,386
DRA 1988-21, November 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	449,497	DRA 1989-11, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	171,706
DRA 1988-22, November 29, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	653,216	DRA 1989-12, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,047,285
DRA 1988-23, December 12, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,106,723	DRA 1989-13, July 13, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	675,959
DRA 1988-24, January 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,269,598	DRA 1989-14, July 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	663,280
DRA 1989-1, January 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	666,466	DRA 1989-15, August 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	696,455
DRA 1989-2, February 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	492,650	DRA 1989-16, August 16, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,408,185
DRA 1989-3, February 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	390,327	DRA 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	460,952
DRA 1989-4, March 4, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	98,893	DRA 1989-18, September 26, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	250,680

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 11**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-19, October 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	810,067	DRA 1990-8, May 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,297,285
DRA 1989-20, October 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	400,954	DRA 1990-9, May 18, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,524,076
DRA 1989-21, November 1, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,389,206	DRA 1990-10, June 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,699,360
DRA 1989-22, November 8, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,298,897	DRA 1990-11, June 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,428,263
DRA 1989-23, November 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	588,077	DRA 1990-12, July 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	689,677
DRA 1989-24, December 6, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	376,266	DRA 1990-13, July 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,081,296
DRA 1989-25, January 10, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,018,030	DRA 1990-14, July 24, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,585,773
DRA 1990-1, January 23, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,006,081	DRA 1990-15, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,322,382
DRA 1990-2, February 2, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	321,028	DRA 1990-16, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	800,745
DRA 1990-3, February 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	747,478	DRA 1990-17, September 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,064,180
DRA 1990-4, March 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,252,425	DRA 1990-18, September 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,041,708
DRA 1990-5, March 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,206,614	DRA 1990-19, October 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,314,909
DRA 1990-6, April 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,500,845	DRA 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,970,253
DRA 1990-7, April 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,235,119	DRA 1990-21, November 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	719,195

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-22, November 21, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	596,469	DRA 1991-11, July 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,271,229
DRA 1990-23, November 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,220,661	DRA 1991-12, July 29, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,246,123
DRA 1990-24, December 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	703,595	DRA 1991-13, August 20, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,360,480
DRA 1990-25, December 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	450,589	DRA 1991-14, September 16, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,162,122
DRA 1991-1, January 18, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,272,380	DRA 1991-15, October 17, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,283,439
DRA 1991-2, February 6, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,251,588	DRA 1991-16, October 30, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	230,963
DRA 1991-3, February 26, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,177,235	DRA 1991-17, November 15, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	388,454
DRA 1991-4, March 5, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	674,249	DRA 1991-18, December 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,064,238
DRA 1991-5, March 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,627	DRA 1991-19, January 3, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	652,489
DRA 1991-6, April 10, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	183,796	DRA 1992-1, January 28, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,232,543
DRA 1991-7, April 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	200,634	DRA 1992-2, February 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	969,568
DRA 1991-8, June 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,280,408	DRA 1992-3, March 12, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	612,104
DRA 1991-9, July 4, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,690,166	DRA 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	806,760
DRA 1991-10, July 23, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	123,255	DRA 1992-5, April 23, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,254,449

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1992-6, May 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	912,765	DRA 1993-2, February 24, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,630
DRA 1992-7, June 4, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,520,700	DRA 1993-3, April 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,250,552
DRA 1992-8, June 29, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,673,263	DRA 1993-4, April 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,139,695
DRA 1992-9, July 14, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,417,018	DRA 1993-5, April 28, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,812,772
DRA 1992-10, July 30, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	928,306	DRA 1993-6, May 21, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,298,899
DRA 1992-11, August 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,250,069	DRA 1993-7, June 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,304,264
DRA 1992-12, September 15, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,570,506	DRA 1993-8, June 23, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,689,246
DRA 1992-13, October 13, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,240,806	DRA 1993-9, September 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,455,311
DRA 1992-14, October 27, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,554,119	DRA 1993-10, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,955,659
DRA 1992-15, November 19, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,443,106	DRA 1993-11, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,469,027
DRA 1992-16, January 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,991,112	DRA 1993-12, September 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,646,325
DRA 1992-17, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,748,608	DRA 1993-13, October 19, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,052,629
DRA 1993-1, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,357,491	DRA 1993-14, November 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	988,551
		DRA 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	984,307

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	3,504,920	PC 1991-505, March 21, 1991, remission of Customs duties and a portion of the sales tax on pointe shoes or block toe shoes	105,864
PC 1988-1247, June 23, 1988, remission of Customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997	1,079,054	PC 1991-976, May 30, 1991, remission of Customs duties on titanium anodes	36,407
PC 1988-2255, September 29, 1988, remission of a portion of Customs duties on rotogravure printing rolls imported by DOMCO Industries Limited, Farnham, Quebec, for use in producing floor coverings	98	PC 1991-977, May 30, 1991, remission of Customs duties on certain broadwoven shirting fabrics	38,433
PC 1988-2374, October 17, 1988, remission of Customs duties on satellites and satellite subsystems for testing and on goods for use in the manufacture of satellites and subsystems	341,649	PC 1991-1129, June 13, 1991, remission of duties on goods acquired in the United States and imported into Canada by Akwesasne residents, by owners or operators of duly authorized community stores and by the Mohawk Council of Akwesasne or by an entity authorized by that Council	2,201
PC 1988-2469, October 31, 1988, remission of Customs duties on certain implants for use in fattening cattle	40,882	PC 1992-287, February 20, 1992, remission of Customs duties on certain importations of sucralose imported into Canada by Redpath Specialty Products	307
PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	4,907,205	PC 1992-779, April 30, 1992, remission of Customs duties on certain disodium carbonate for use in the manufacture of glass bottles	102,615
PC 1989-2103, October 19, 1989, remission of Customs duties on certain tropical products imported on or after July 1, 1989	1,919,489	PC 1992-1861, August 27, 1992, remission of Customs duties on certain goods that originate in the United States	143,945
PC 1989-2465, December 14, 1989, remission of Customs duties and sales tax on electrical power transformers and parts	4,823,127	PC 1992-2337, November 19, 1992, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	92,706
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc	39,851	PC 1992-2479, December 3, 1992, remission of Customs duties on certain gas turbines	467,948
PC 1990-1073, June 7, 1990, remission of Customs duties and a portion of the sales tax on gas ranges	748,983	PC 1992-2483, December 3, 1992, remission of Customs duties and Goods and Services tax paid on a 1984 Dodge pick-up truck imported by Winston Bennett	561
PC 1990-2255, October 18, 1990, remission of Customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	6,831	PC 1993-319, February 23, 1993, remission of Customs duties on the vessel D.V. Balmoral Sea	12,026
PC 1990-2492, November 22, 1990, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	887,723	PC 1993-419, March 9, 1993, remission of Customs duties on specified bolsters and sideframes for railcars	297,867
PC 1990-2683, December 13, 1990, remission of Customs duties and a portion of the federal sales tax on shade fabrics for use in growing horticultural crops	118,626	PC 1993-420, March 9, 1993, remission of Customs duties on carbon fibres and filaments	55,805
PC 1990-2707, December 13, 1990, remission of Customs duties and a portion of the sales tax on motorized stair climbing exercise apparatus equipped with electronic monitors	16,921	PC 1993-897, May 4, 1993, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	65,041
		PC 1993-898, May 4, 1993, remission of Customs duties on certain products	582,693
		PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel	468,855
		PC 1993-1547, July 21, 1993, remission of Customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	170,782
		PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States	59,488

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1678, August 26, 1993, remission of Customs duties on certain products	14,228,549	PC 1981-37, January 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	125,019
PC 1993-1692, August 26, 1993, remission of Customs duties on activated clay	1,922	PC 1981-228, January 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,636
PC 1993-1808, September 23, 1993, remission of Customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture	23,257	PC 1981-235, January 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,426
PC 1993-1811, September 23, 1993, remission of Customs duties on shade fabrics for use in growing horticultural crops	431,783	PC 1981-297 February 5, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,436
PC 1993-2185, December 29, 1993, remission of the surtax on certain importations of boneless beef into Canada in 1993	1,515,614	PC 1981-666, March 12, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,101
PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus	1,563,472	PC 1981-667, March 12, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,195
PC 1994-41, January 13, 1994, remission of Customs duties on underwater power cable and cable ends	725,838	PC 1981-905, April 2, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,420
PC 1994-65, January 13, 1994, Irene Besse (JMJ) Keyboards Ltd. Remission Order, remits sales tax paid on a piano imported in 1990 from the United States to replace a defective piano that had been imported in 1989	843	PC 1981-978, April 9, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,174
PC 1994-236, February 10, 1994, St. Giles Presbyterian Church Remission Order, remits that portion of the GST payable which relates to instalment payments made on an imported pipe organ prior to 1991	7,336	PC 1981-1183, May 7, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,046
Total National Revenue	70,796,518	PC 1981-1185, May 7, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,790
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF		PC 1981-1495, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,974
NATIONAL REVENUE		PC 1981-1496, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,417
Customs and Excise		PC 1981-1497, June 4, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,722
PC 1980-3039, November 6, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,107	PC 1981-1555, June 11, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,659
PC 1980-3199, November 27, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,459		
PC 1980-3200, November 27, 1980, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,408		
PC 1981-35, January 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,029		

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1981-1734, June 25, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,717	PC 1981-3564, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,270
PC 1981-1961, June 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,240	PC 1982-82, January 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,491
PC 1981-1962, July 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,420	PC 1982-87, January 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,475
PC 1981-2131, July 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,857	PC 1982-204, January 21, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,712
PC 1981-2245, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,497	PC 1982-264, January 28, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,349
PC 1981-2246, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,470	PC 1982-347, February 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,044
PC 1981-2395, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,139	PC 1982-397, February 11, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	25,992
PC 1981-2458, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,138	PC 1982-612, February 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,604
PC 1981-2550, September 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,354	PC 1982-698, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,904
PC 1981-2739, October 8, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,841	PC 1982-699, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,819
PC 1981-3038, October 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,503	PC 1982-891, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,797
PC 1981-3265, November 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,298	PC 1982-1007, April 1, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,715
PC 1981-3360, November 26, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,808	PC 1982-1074, April 8, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,569
PC 1981-3563, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,945	PC 1982-1187, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,557

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-1188, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,111	PC 1982-2759, September 9, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,722
PC 1982-1304, April 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,389	PC 1982-2984, September 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,667
PC 1982-1344, May 6, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,893	PC 1982-3374, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,021
PC 1982-1461, May 13, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,291	PC 1982-3375, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,106
PC 1982-1527, May 20, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,926	PC 1982-3596, November 25, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,975
PC 1982-1662, June 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,028	PC 1982-3940, December 23, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,697
PC 1982-1729, June 12, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,870	PC 1983-27, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,055
PC 1982-1792, June 17, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	60,521	PC 1983-28, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,620
PC 1982-1959, June 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,087	PC 1983-217, January 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,485
PC 1982-2181, July 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,515	PC 1983-279, February 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,075
PC 1982-2265, July 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,029	PC 1983-459, February 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,761
PC 1982-2362, August 5, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,102	PC 1983-668, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,586
PC 1982-2485, August 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,979	PC 1983-669, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,987
PC 1982-2633, September 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,937	PC 1983-710, March 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,279

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-767, March 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,420	PC 1983-3168, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,847
PC 1983-948, March 31, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,988	PC 1983-3170, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,487
PC 1983-1177, April 21, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,881	PC 1983-3349, October 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,569
PC 1983-1322, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,815	PC 1983-3549, November 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,947
PC 1983-1399, May 12, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,293	PC 1983-3669, November 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,986
PC 1983-1508, May 19, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,487	PC 1983-4021, December 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,266
PC 1983-1535, May 26, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,245	PC 1983-4104, December 22, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,338
PC 1983-1714, June 9, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,516	PC 1984-50, January 11, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,853
PC 1983-2042, June 30, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,796	PC 1984-146, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,024
PC 1983-2345, July 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,723	PC 1984-147, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,238
PC 1983-2484, August 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,800	PC 1984-264, January 26, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,098
PC 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,779	PC 1984-434, February 9, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,301
PC 1983-2684, September 1, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,513	PC 1984-653, February 23, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,272
PC 1983-2803, September 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,377	PC 1984-780, March 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,710

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-987, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,274	PC 1984-2660, July 25, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	31,583
PC 1984-988, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,703	PC 1984-2725, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,850
PC 1984-1076, March 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,870	PC 1984-2834, August 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	26,936
PC 1984-1158, April 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,396	PC 1984-2918, August 31, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	24,505
PC 1984-1243, April 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,439	PC 1984-3156, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,793
PC 1984-1327, April 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,375	PC 1984-3157, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,729
PC 1984-1454, May 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,150	PC 1984-3394, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,643
PC 1984-1556, May 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,645	PC 1984-3395, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,317
PC 1984-1685, May 17, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,161	PC 1984-3396, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,964
PC 1984-1984, June 7, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,224	PC 1984-3635, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,388
PC 1984-2053, June 14, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,202	PC 1984-3636, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,665
PC 1984-2189, June 21, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	14,486	PC 1984-3747, November 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,856
PC 1984-2314, June 28, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,521	PC 1984-3896, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,800
PC 1984-2511, July 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,177	PC 1984-3978, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	39,228

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-4097, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,803	PC 1985-1647, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,153
PC 1984-4098, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,847	PC 1985-1648, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,179
PC 1984-4099, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,641	PC 1985-1649, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	45,213
PC 1985-102, January 17, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,920	PC 1985-1650, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,797
PC 1985-295, January 31, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,794	PC 1985-1706, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,192
PC 1985-481, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,364	PC 1985-1707, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,554
PC 1985-482, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,445	PC 1985-1907, June 13, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	37,029
PC 1985-483, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,063	PC 1985-2007, June 20, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,041
PC 1985-637, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,834	PC 1985-2076, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,541
PC 1985-670, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,023	PC 1985-2091, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	76,217
PC 1985-1047, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,825	PC 1985-2142, July 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,798
PC 1985-1162, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,368	PC 1985-2300, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,493
PC 1985-1163, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,206	PC 1985-2359, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,203
PC 1985-1277, April 18, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,756	PC 1985-2474, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,273

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2504, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,651	PC 1985-3415, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,058
PC 1985-2690, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,838	PC 1985-3416, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,004
PC 1985-2691, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,646	PC 1985-3417, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	54,902
PC 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,895	PC 1985-3530, December 5, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	19,274
PC 1985-2776, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,671	PC 1985-3607, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,546
PC 1985-2825, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	95,954	PC 1985-3608, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,169
PC 1985-2826, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	83,942	PC 1986-48, January 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,585
PC 1985-2876, September 26, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	64,790	PC 1986-144, January 16, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	91,585
PC 1985-2960, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	102,804	PC 1986-208, January 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,533
PC 1985-2961, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,114	PC 1986-278, January 30, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,028
PC 1985-3100, October 10, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,055	PC 1986-347, February 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,830
PC 1985-3205, October 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,980	PC 1986-404, February 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,615
PC 1985-3318, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,494	PC 1986-500, February 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,773
PC 1985-3319, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,235	PC 1986-501, February 27, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	18,788

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-567, March 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,344	PC 1986-1727, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,810
PC 1986-623, March 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,195	PC 1986-1728, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,585
PC 1986-686, March 20, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	33,725	PC 1986-1902, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,945
PC 1986-853, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,955	PC 1986-1903, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,432
PC 1986-854, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	214,357	PC 1986-1904, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,016
PC 1986-948, April 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,132	PC 1986-2135, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	59,280
PC 1986-1071, May 1, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,347	PC 1986-2136, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,055
PC 1986-1121, May 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,070	PC 1986-2137, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,789
PC 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,117	PC 1986-2200, September 18, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,064
PC 1986-1210, May 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,867	PC 1986-2281, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,334
PC 1986-1356, June 5, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	36,635	PC 1986-2282, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,203
PC 1986-1420, June 12, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,686	PC 1986-2321, October 9, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,178
PC 1986-1487, June 19, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	43,242	PC 1986-2383, October 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,419
PC 1986-1570, June 26, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,384	DRA 1986-36, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,203

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1986-38, November 14, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,644	DRA 1987-10, May 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,273
DRA 1986-39, November 24, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	21,631	DRA 1987-11, June 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	27,024
DRA 1986-41, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	32,540	DRA 1987-12, June 15, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	44,988
DRA 1986-42, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	73,729	DRA 1987-13, July 2, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	38,998
DRA 1986-43, December 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,173	DRA 1987-14, July 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	68,988
DRA 1987-1, January 16, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	9,380	DRA 1987-15, August 4, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,202
DRA 1987-3, February 13, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	17,104	DRA 1987-16, August 19, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,986
DRA 1987-4, February 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,709	DRA 1987-17, August 26, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	140,096
DRA 1987-5, March 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	16,391	DRA 1987-18, September 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	41,342
DRA 1987-6, March 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	116,726	DRA 1987-19, September 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	50,791
DRA 1987-7, April 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	29,298	DRA 1987-20, October 7, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,784
DRA 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	30,319	DRA 1987-21, October 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	23,362
DRA 1987-9, May 11, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	52,217	DRA 1987-22, November 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	10,145

Remissions of taxes, fees, penalties and other debts—Concluded**Details of remissions of taxes, fees, penalties and other debts—Concluded**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1987-23, November 23, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,670	DRA 1987-25, December 24, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	15,201
DRA 1987-24, December 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,868	Total National Revenue	4,593,985

* Estimated amount.

Debts, obligations and claims written off or forgiven

There are three categories of approval/authority for the write-off or forgiveness of debts, obligations and claims:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a) and (b)—
- (a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-offs, from memorandum departmental accounts receivable, of any debt other than overpayment of salaries, wages, and employment related allowances, obligation or claim that does not exceed \$25,000.
- (b) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- ii) Parliamentary authority—
- (a) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (b) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.
- (c) Section 25(4) of the FAA specifies that any debt, obligation or claim of a Crown corporation due to the Government may be forgiven by being included in a budgetary vote of an Appropriation Act.

The type of accounts and the categories of deletions are indicated by the following codes:

<u>Account</u>	<u>Deletion</u>	<u>Code</u>
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Asset accounts	Write-off	C
Asset accounts	Forgiveness	D

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE	A	21,035	4,344,292	55	4,139,337				21,090	8,483,629
COMMUNICATIONS—										
Department—										
Communications	A	133	16,993						133	16,993
Environment (Parks Program)	A	14	44,417						14	44,417
National Film Board	A			1	15,912				1	15,912
EMPLOYMENT AND IMMIGRATION—										
Department/Commission	A	6,890	1,966,125	2	2,199,783				6,892	4,165,908
Government annuities account	C					6b	172	9,802	172	9,802
Labour	A			1	60,643				1	60,643
Canadian Centre for Occupational Health and Safety	A	13	12,673						13	12,673

Debts, obligations and claims written off or forgiven—Continued

		Ministerial approval		Treasury Board approval		Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
ENERGY, MINES AND RESOURCES—										
Department—										
Energy, Mines and Resources	A	3,657	36,980	1	65,550				3,658	102,530
Forestry	A	13	555						13	555
ENVIRONMENT	A	1	105						1	105
EXTERNAL AFFAIRS—										
Canadian International Development										
Agency—										
Development assistance loans	D					26b	4	6,644,515	4	6,644,515
FINANCE—										
Federal Office of Regional Development—										
Quebec	A	7	88,672	35	13,660,747				42	13,749,419
Office of the Superintendent of Financial Institutions	A	40	7,617						40	7,617
FISHERIES AND OCEANS	A	358	148,213						358	148,213
INDUSTRY, SCIENCE AND TECHNOLOGY—										
Department—										
Industry, Science and Technology	A	15	195,359	30	5,153,196				45	5,348,555
Consumer and										
Corporate Affairs	A	15	2,882	1	72,000				16	74,882
National Research Council of Canada	A	329	27,881						329	27,881
Social Sciences and										
Humanities Research Council	A	1	5,840						1	5,840
Statistics Canada	A	276	34,856						276	34,856
JUSTICE—										
Department	A	69	690						69	690
Supreme Court of Canada	A	1	248						1	248
NATIONAL DEFENCE	A	343	191,457						343	191,457
NATIONAL HEALTH AND WELFARE										
	A	828	1,051,644						828	1,051,644
NATIONAL REVENUE—										
Customs and Excise	A	782	2,291,956	102	11,474,727				884	13,766,683
Taxation	A	29,371	106,223,761	2,192	347,349,960				31,563	453,573,721
PRIVY COUNCIL—										
Department	A	16	8,078						16	8,078
Canadian Intergovernmental										
Conference Secretariat	A	1	313						1	313
SECRETARY OF STATE—										
Department—										
Employment and Immigration (Immigration Program)	A	69	13,859						69	13,859
SOLICITOR GENERAL—										
Correctional Service	A	320	49,067						320	49,067
National Parole										
Board	A	1	750						1	750
Royal Canadian Mounted Police	A	47	47,761						47	47,761
SUPPLY AND SERVICES—										
Department	A	38	75,134						38	75,134
Optional Services										
Revolving Fund	A	25	96,150						25	96,150
Public Works	A	14	130,320						14	130,320
TRANSPORT	A	3,103	777,746	12	4,398,382				3,115	5,176,128
TREASURY BOARD	A			2	274				2	274
VETERANS AFFAIRS	A	307	458,084						307	458,084
WESTERN ECONOMIC DIVERSIFICATION										
	A	9	95,951	32	11,852,764				41	11,948,715
		68,141	118,446,429	2,466	400,443,275		176	6,654,317	70,783	525,544,021

Debts, obligations and claims written off or forgiven—*Concluded*

		Ministerial approval		Treasury Board approval		Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
BANKRUPTCY AND INSOLVENCY ACT—										
COMMUNICATIONS—										
Department—										
Environment (Parks Program)	A	1	29						1	29
FISHERIES AND OCEANS	A	6	348,853						6	348,853
NATIONAL DEFENCE	A	19	66,653						19	66,653
NATIONAL REVENUE—										
Customs and Excise	A	65	101,799						65	101,799
Taxation	A	20,627	196,858,817						20,627	196,858,817
SUPPLY AND SERVICES—										
Department—										
Public Works	A	1	4,112						1	4,112
		20,719	197,380,263						20,719	197,380,263
FAMILY ALLOWANCES ACT—										
NATIONAL HEALTH AND WELFARE	B	5,189	965,542						5,189	965,542
INDIAN ACT—										
NATIONAL HEALTH AND WELFARE	B	97	9,786						97	9,786
OLD AGE SECURITY ACT—										
NATIONAL HEALTH AND WELFARE	B	711	717,626						711	717,626
UNEMPLOYMENT INSURANCE ACT—										
EMPLOYMENT AND IMMIGRATION	A	33,357	29,281,132						33,357	29,281,132
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	A	2,525	3,500,927						2,525	3,500,927
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Indian housing assistance fund ⁽²⁾	D	95	131,500						95	131,500
SOLICITOR GENERAL—										
Correctional Service										
Parolee loans ⁽³⁾	D	378	12,204						378	12,204
		473	143,704						473	143,704
		131,212	350,445,409	2,466	400,443,275		176	6,654,317	133,854	757,543,001
SUMMARY—										
Write-offs	A/C	124,742	348,608,751	2,466	400,443,275		172	9,802	127,380	749,061,828
Forgiveness	B/D	6,470	1,836,658				4	6,644,515	6,474	8,481,173
		131,212	350,445,409	2,466	400,443,275		176	6,654,317	133,854	757,543,001

⁽¹⁾ See introduction above.⁽²⁾ Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.⁽³⁾ Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Note: Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE—						
Department	1,737	1,006,557	1,644	934,452	93	72,105
ATLANTIC CANADA OPPORTUNITIES						
AGENCY—						
Department	111	50,208	109	49,987	2	221
COMMUNICATIONS—						
Department—						
Communications	334	249,442	323	248,730	11	712
Environment (Parks Program)	962	464,295	859	436,861	103	27,434
Multiculturalism and Citizenship	57	35,008	38	27,205	19	7,803
Secretary of State	41	41,982	20	26,017	21	15,965
Advisory Council on the Status of Women	9	6,700	9	6,700		
Canadian Radio-television and Telecommunications Commission	6	4,322	6	4,322		
National Archives of Canada	55	24,284	16	12,189	39	12,095
National Film Board	194	88,384	34	8,897	160	79,487
National Library	27	17,716	18	13,241	9	4,475
Public Service Commission	213	159,075	209	158,269	4	806
Status of Women—Office of the Co-ordinator	9	12,711	9	12,711		
	1,907	1,103,919	1,541	955,142	366	148,777
EMPLOYMENT AND IMMIGRATION—						
Department/Commission—						
Employment and Immigration	2,894	1,594,729	2,786	1,564,901	108	29,828
Labour	386	176,568	351	153,367	35	23,201
Canada Labour Relations Board	13	4,055	13	4,055		
	3,293	1,775,352	3,150	1,722,323	143	53,029
ENERGY, MINES AND RESOURCES—						
Department—						
Energy, Mines and Resources	785	593,841	742	572,523	43	21,318
Forestry	204	127,079	203	123,173	1	3,906
Atomic Energy Control Board	144	215,401	144	215,401		
National Energy Board	74	75,352	74	75,352		
Northern Pipeline Agency	1	75	1	75		
	1,208	1,011,748	1,164	986,524	44	25,224
ENVIRONMENT—						
Department	1,120	924,535	1,072	891,155	48	33,380
EXTERNAL AFFAIRS—						
Department ⁽¹⁾	3,281	8,150,825	2,538 ⁽²⁾	6,692,589 ⁽²⁾	743	1,458,236
Canadian International Development Agency	188	408,443	187	403,083	1	5,360
	3,469	8,559,268	2,725	7,095,672	744	1,463,596
FINANCE—						
Department	151	109,734	145	106,968	6	2,766
Auditor General	222	265,056	222	265,056		
Canadian International Trade Tribunal	1	400	1	400		
Federal Office of Regional Development — Quebec	84	42,618	81	38,737	3	3,881
Office of the Superintendent of Financial Institutions	14	9,436	14	9,436		
	472	427,244	463	420,597	9	6,647
FISHERIES AND OCEANS—						
Department	1,473	798,113	1,410	779,725	63	18,388
GOVERNOR GENERAL	7	11,600	7	11,600		

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	1,168	1,108,209	847	483,725	321	624,484
INDUSTRY, SCIENCE AND TECHNOLOGY—						
Department—						
Industry, Science and Technology	466	385,764	426	357,213	40	28,551
Consumer and Corporate Affairs	459	242,720	437	225,855	22	16,865
Canadian Space Agency	245	386,520	206	323,100	39	63,420
Investment Canada	11	29,363	11	29,363		
National Research Council of Canada	264	288,751	264	288,751		
Natural Sciences and Engineering Research Council	9	4,931	8	4,431	1	500
Social Sciences and Humanities Research Council	3	2,600			3	2,600
Statistics Canada	259	204,071	259	204,071		
	1,716	1,544,720	1,611	1,432,784	105	111,936
JUSTICE—						
Department	500	283,613	487	268,633	13	14,980
Canadian Human Rights Commission	26	8,959	26	8,959		
Commissioner for Federal Judicial Affairs	500	1,026,590	336	559,896	164	466,694
Federal Court of Canada	14	10,526	14	10,526		
Offices of the Information and Privacy Commissioners of Canada	13	7,910	13	7,910		
Supreme Court of Canada	5	9,195	5	9,195		
Tax Court of Canada	13	8,350	13	8,350		
	1,071	1,355,143	894	873,469	177	481,674
NATIONAL DEFENCE						
Department	24,176	27,127,560	16,469	17,115,911	7,707	10,011,649
Emergency Preparedness Canada	23	40,831	23	40,831		
	24,199	27,168,391	16,492	17,156,742	7,707	10,011,649
NATIONAL HEALTH AND WELFARE—						
Department	1,440	784,742	1,273	738,144	167	46,598
Medical Research Council	11	7,034	10	5,873	1	1,161
Patented Medicine Prices Review Board	2	625	2	625		
	1,453	792,401	1,285	744,642	168	47,759
NATIONAL REVENUE—						
Customs and Excise	2,375	2,099,069	2,336	2,074,977	39	24,092
Taxation	2,223	1,126,359	1,260	676,381	963	449,978
	4,598	3,225,428	3,596	2,751,358	1,002	474,070
PARLIAMENT—						
The Senate		7,150		7,150		
House of Commons	25	15,630	25	15,630		
Library of Parliament	12	5,990	12	5,990		
	37	28,770	37	28,770		
PRIVY COUNCIL—						
Department	96	106,572	95	102,972	1	3,600
Canadian Centre for Management Development	80	47,000	80	47,000		
Canadian Intergovernmental Conference Secretariat	8	7,600	8	7,600		
Canadian Transportation Accident Investigation and Safety Board	104	57,925	4	1,500	100	56,425
Chief Electoral Officer	193	431,902	123	270,185	70	161,717
Commissioner of Official Languages	33	11,402	33	11,402		
Public Service Staff Relations Board	11	6,575	11	6,575		
	525	668,976	354	447,234	171	221,742

Accountable advances—Continued

Summary of outstanding accountable advances—Concluded

Department and agency	Advances outstanding as at March 31, 1994		Advances settled in April 1994		Advances outstanding as at April 30, 1994*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
SECRETARY OF STATE—						
Department—						
Employment and Immigration (Immigration Program)	814	952,875	725	871,644	89	81,231
Immigration and Refugee Board of Canada	81	60,661	77	59,827	4	834
	895	1,013,536	802	931,471	93	82,065
SOLICITOR GENERAL—						
Department	50	16,647	48	15,750	2	897
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,048	538,698	1,040	535,292	8	3,406
National Parole Board	25	25,352	22	24,407	3	945
Royal Canadian Mounted Police	5,771	7,831,353	5,771	7,831,353		
	6,895	9,112,050	6,882	9,106,802	13	5,248
SUPPLY AND SERVICES—						
Department—						
Supply and Services	359	250,393	307	213,737	52	36,656
Public Works	874	667,687	571	456,416	303	211,271
Communications (Government Telecommunications Agency)	45	18,229	35	13,394	10	4,835
	1,278	936,309	913	683,547	365	252,762
TRANSPORT—						
Department	4,060	3,349,427	3,304	2,922,031	756	427,396
Grain Transportation Agency Administrator	9	3,600	9	3,600		
National Transportation Agency	78	55,857	72	55,538	6	319
	4,147	3,408,884	3,385	2,981,169	762	427,715
TREASURY BOARD—						
Secretariat	157	97,710	145	93,394	12	4,316
Comptroller General	44	20,048	42	19,098	2	950
	201	117,758	187	112,492	14	5,266
VETERANS AFFAIRS—						
Department	360	376,888	308	341,989	52	34,899
WESTERN ECONOMIC DIVERSIFICATION						
	44	22,788	43	22,637	1	151
Total	63,384	66,548,795	50,921	51,946,008	12,463	14,602,787

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1994".

(1) In an effort to focus on advances that were delinquent (due for settlement but still outstanding), the department reported on a different basis in 1992-93. The figures reported by the department were \$2,742,476 and \$96,098 for March 31, 1993 and April 30, 1993 respectively. The Office of the Auditor General, based on their tests, estimated that the figures reported should have been \$7,549,543 and \$2,277,148 respectively.

(2) Of this amount, \$3,246,108 foreign service and travel related accountable advances were issued but are not yet due (1,149 advances were settled in April).

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994

Name	Amount	Name	Amount
	\$		\$
AGRICULTURE		Secretary of State	
Department		Boudrias D	1,500
Becking I	900	Brooks C	1,340
Borrel B	1,939	Clark B (4)	1,300
Bradnock W (4)	3,158	Halliday B	3,500
Caro-Lamy	1,236	Labrie J (3)	6,605
Chancey G	1,600	Advances under \$500 (11)	1,720
D'Andrea B	630		15,965
Duchaine F	2,200	National Archives of Canada	
Fulton C	826	Ballantyne D	500
Gifford M	544	Cyr A	550
Goodine T	660	Fortier M F	1,000
Hébert B	500	Martineau A	1,000
Jarjour V	835	Trepanier J	500
Lemmon C	2,128	Van Leyen T	1,000
Mackie R	600	Wallot J P	2,500
Marquart D	1,330	Advances under \$500 (32)	5,045
Ostiguy F	575		12,095
Paquette D	946	National Film Board	
Roniker C	2,261	Allder M	5,598
Ross W	891	Beaudoin Y	543
Rutherford D	643	Blais G	1,534
Trépanier J	1,500	Bonin C	1,496
Verreault R H	1,900	Carter-Edward E	1,177
Wauthy J-M	1,500	Channer L	1,040
White W	584	Coles T	700
Willis N	1,072	Dandavino M	20,826
Wong D	28,100	Daoust J L	2,103
Advances under \$500 (64)	13,047	Drolet S	550
	72,105	Drouin J	1,034
ATLANTIC CANADA OPPORTUNITIES		Girlando R	4,347
AGENCY		Greenlaw T	2,716
Department		Hébert P	1,500
Advances under \$500 (2)	221	Julian B	500
COMMUNICATIONS		Kalogeras S	814
Department		Kish A	1,329
Communications		Klinck E	849
Advances under \$500 (11)	712	Leblanc M	508
Environment (Parks Program)		MacDonald F	1,461
Adams M	800	Marion L	1,829
Baker B	628	Moore S	700
Beardy F	883	Ogilvie K	1,019
Binder L	500	Pattison L A	500
Bondar M	1,000	Rémillard G	2,613
Coles E	600	Sarrazin N	961
Fontaine H	700	Scullety P	1,714
Fyfe-Fortin M	500	Swan S	1,109
Gardan C	532	Yakeleya R	550
Govette Y	637	Zakowich R	600
Hammerquist G	560	Advances under \$500 (130)	17,267
McCracken	600		79,487
McDonough D	1,000	National Library	
Rigby B	750	Bradley S	700
Primas R	716	D'Aoust J (2)	2,650
Taparjuk L	533	Advances under \$500 (6)	1,125
Zellermeyer A	630		4,475
Advances under \$500 (86)	15,865	Public Service Commission	
	27,434	Advances under \$500 (4)	806
Multiculturalism and Citizenship			148,777
Conrad L	1,250		
Dufour J	533		
Durdle W	1,620		
Macpherson (2)	1,694		
Waugh N	500		
Advances under \$500 (13)	2,206		
	7,803		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
EMPLOYMENT AND IMMIGRATION			
Department/Commission			
Employment and Immigration		McKay C	650
Adams T	500	Nobes R	500
Cichos A	500	Page R	2,000
Coates D	500	Phillips D	824
Donavan D	1,000	Poulin S	600
Goodman	500	Reynolds K	9,100
Johnston J	10,215	Scott J	1,100
Landon L	3,671	Staniforth A	500
Lebreux D	931	Vanek K	800
Mantzel L	600	Webb W J	732
McLeod D	1,880	Advances under \$500 (23)	3,038
Patrick P	1,187		33,380
Shpur G	700		
Verrall P	800	EXTERNAL AFFAIRS	
Advances under \$500 (95)	6,844	Department	
	29,828	External Affairs and International Trade Canada —	
Labour		Cote L	800
Bibaud L	671	Halper A (2)	1,551
Blondin E	800	Marks D	2,080
Buist R	760	Richard R	2,970
Chenier J	570	Wynne D	2,000
Dobbie D	2,095	Other Government Department	
Dunstan H	583	Asselin N	1,170
Gordon M	1,997	Grandbois A (3)	7,631
Kendall G	948	Other (733) ⁽¹⁾	1,440,034
Klein V	550		1,458,236
Langan J	1,510	Canadian International Development Agency	
Lareau S	4,500	Robard G	5,360
Legault J	500		1,463,596
Mastromattia E	1,449		
Valentine S	1,491	FINANCE	
Watson W (2)	1,125	Department	
Advances under \$500 (19)	3,652	Mitchell B	764
	23,201	Smith B	1,000
	53,029	Advances under \$500 (4)	1,002
			2,766
ENERGY, MINES AND RESOURCES		Federal Office of Regional Development—Quebec	
Department		Germain Simard	681
Energy, Mines and Resources		Lisette Therrien	3,000
Butler K	6,999	Advance under \$500 (1)	200
Walsh D (14)	7,913		3,881
Wiggin M (4)	1,872		6,647
Advances under \$500 (24)	4,534		
	21,318	FISHERIES AND OCEANS	
Forestry		Department	
Chaichanasuwat O	3,906	Addison R F	950
	25,224	Keast M	2,500
ENVIRONMENT		Lawrence D	750
Department		Ledrew G	550
Benmergui J	600	Low G	600
Bourbonniere R	1,241	McLean K	800
Cavadias A	500	Orr J	1,435
Deary J	700	Pender C	735
Dunlop S	500	Pomroy V	600
Grimes D	655	Rossi L	600
Howe B	1,964	Smith G	1,000
Jones K (2)	570	Woodward M	2,000
Killoran R D	3,056	Advances under \$500 (51)	5,868
Koning N	500		18,388
Lahaie G	1,000		
Lambert D (3)	2,250		

Accountable advances—Continued**Details of accountable advances outstanding as at April 30, 1994—Continued**

Name	Amount	Name	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department		Marchand A	1,000
Burta P	2,000	Price P	1,000
Desmoulin F	680	Rheault F	1,000
Kanasatake (68)	98,426	Scribailo	1,000
Lac Rapide (44)	63,351	Stoot E	1,000
Latoski S	600	Toole M	4,000
Odanak (36)	50,310	Vince C	1,340
Palmer M	700	Advances under \$500 (17)	7,450
Schefferville (128)	379,598		63,420
Sembsmoen R	600	Natural Sciences and Engineering	
Sidney J	3,066	Research Council	
Wolinak (8)	20,309	Château Laurier	500
Advances under \$500 (31)	4,844		
	624,484	Social Sciences and Humanities Research Council	
		Léger M	1,500
INDUSTRY, SCIENCE AND TECHNOLOGY		Desjardins J	1,000
Department		Advance under \$500 (1)	100
Industry, Science and Technology			2,600
Aisalbie C	1,809		111,936
Donald I	736		
Dreyer B F	1,054	JUSTICE	
Gagnon R A	1,652	Department	
King G	635	Hoffman S	4,000
Lalonde P (2)	657	Levesque A M	500
MacDonald C T (2)	2,920	Michel P D	600
Morissette F	1,000	Soulliere D	4,000
Pawlowicz J	1,250	Vicinic S	4,000
Pierre F C (2)	3,604	Advances under \$500 (8)	1,880
Pineault G (3)	608		14,980
Tomlinson M	5,000	Commissioner for Federal Judicial Affairs	
Tremblay M	4,000	Adam G	4,100
Turk E	600	Adams S	700
Woods G	650	Agrios J	2,945
Advances under \$500 (20)	2,376	Arkell K	3,000
	28,551	Austin A	1,200
Consumer and Corporate Affairs		Beard H	1,700
Biage Dumoulin D	500	Beaulieu L	800
Boyd T R	3,800	Belleghem J	2,558
Chandler H	822	Belleville M	3,000
Duchesne R	600	Bell R	2,700
Gariepy J	550	Boilard G	2,000
Gwill A	680	Boissoneault R	1,400
Hong S	1,700	Bouck J	1,250
Irvine S	600	Boudreau A	5,000
Moore G	1,233	Brockenshire J	4,735
Plamondon M	1,088	Browne E	6,200
Raill R	1,000	Campbell A	2,400
Riel L P	500	Canadian Institute for Administration of Justice	30,000
Ring T	500	Caswell M	3,500
Rioux F	650	Catzman M	2,100
Sutherland Brown R	700	Cavarzan J	669
Advances under \$500 (7)	1,942	Chateau Bonne Ent.	3,000
	16,865	Chateau Frontenac	10,000
Canadian Space Agency		Cosgrove P	1,000
Despars L	1,000	Couture J	2,700
Doetsch K	2,500	Cunningham J	9,000
Doré K L	1,000	Cusson R	600
Dudelzak A	1,000	Daigle J	600
Erb B	11,960	DesRoches A	905
Faulkner J	1,000	Desroches J	900
Fortier L	1,500	Doherty D	3,000
Franklin D	2,500	Dubin C	5,700
Gibbs G	10,470	Dunnet T	3,588
Hollinger A	1,000	Duval Hessler N	2,658
Kingsbury	1,000	Duval L	1,300
Krukewich K	6,700	Eberle J	1,000
Legault C	1,000	Edwards E	1,500
Lynn L	2,000	Ferguson D	5,000
Madeley D	1,000	Ferrier L	2,780
		Finch L	1,920

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Foisy R	1,600	Paul R	6,000
Forget J	700	Perras P	5,370
Gagne L	800	Picard E	4,400
Garton N	3,050	Poitrass L	1,500
Gautreau J	1,400	Poulin F	4,000
Gerein W	3,082	Power P	669
Godin P	800	Proudfoot P	2,000
Goodridge N	2,001	Rawlins B	2,000
Gray W	900	Riche D	5,000
Guthrie A	2,100	Roberts F	2,100
Hamilton H	3,000	Rooke J	3,000
Hawkins B	1,200	Ross K	598
Hermiston P	2,000	Rouleau G	2,658
Hewak B	1,200	Rousseau J	3,548
Hogg S	3,225	Ryan P	3,025
Holiday Inn Kingston	5,000	Saunders E	2,100
Howden P	2,415	Savard L	850
Huband C	4,000	Savoie R	900
Huneault R	1,100	Simonsen V	2,500
Jarvis P	3,288	Sirois AL	1,600
Jenkins D	2,100	Sirois JA	2,609
Jennings J	2,300	Sirois JC	700
Jerome J	9,280	Soubliere H	700
Jones M	2,100	Stach E	4,922
Karam N	3,159	Taliano D	1,272
Kinsman G	2,500	Teitelbaum M	5,000
Kovacs F	1,000	Thomson G	2,899
Kozak L	3,500	Tobias P	2,400
Kurisko S	1,600	Turcotte Y	550
Kyle L	4,000	VanDuzer J	2,500
Labrosse J	1,600	Veit J	4,700
Lamarre L	10,500	Watt J	1,200
Lambert J	1,373	West E	2,570
Lander C	7,000	Western Judicial Education Centre	10,000
Legg H	2,000	Wilkins L	2,000
Linden A	2,900	Wong R	2,700
MacCallum E	2,500	Wright B	3,318
MacDonald E	6,158	Wright J	1,200
Macerola Y	4,680	Zalev C	1,500
Mahoney P	799	Advances under \$500 (13)	2,043
Manoir St. Saver	10,000		466,694
Marshall T	1,000		481,674
Marshall W	1,500		
Matheson J	1,000		
McCombs J	2,300		
McGarry J	2,529		
McIntyre J	1,369		
McIsaac J	1,300		
McKeown W	1,300		
McKinnon R	2,500		
Medhurst D	6,000		
Melançon V	4,000		
Mercier P	1,500		
Meredith K	3,153		
Millette E	700		
Milliken J	1,624		
Millward P	2,000		
Mitchell G	1,000		
Monnin M	1,300		
Moore G	1,284		
Moore W	2,500		
Morin L	669		
Morrisson W	3,844		
Noonan M	8,458		
O'Byrne M	3,040		
O'Connor T	8,060		
O'Driscoll J	1,125		
O'Leary W	917		
O'Neill J	1,098		
Osborne C	23,875		
Otis L	2,000		
Parrett W	2,131		

NATIONAL DEFENCE

Department

Abbott L (2)	6,430
Abbott OG	800
Abbott PS	1,302
Abeysondera FF	600
Acreman RE	6,500
Adams CW	1,160
Adams AA (3)	836
Adams R (2)	1,109
Adams R (2)	1,140
Adamson SA	810
Adamthwaite T	2,519
Agnew S	10,000
Agostini F	800
Aguinaga EB	3,000
Ainslie WA	2,055
Aitken LE	800
Aker SL	610
Albert JJ	1,325
Albertson S	1,000
Albright D	600
Alderton AD	650
Alderton AD	925
Alegre C	500
Allain I (2)	9,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Allain RJ (5)	23,559	Badior D (2)	9,012
Allaire T	895	Baiden PA	1,700
Allan D	1,224	Baillargeon J	1,300
Allan K (2)	1,198	Baines SA	1,644
Allan P	865	Baker PA	1,027
Allan P	1,000	Baker DA (5)	4,266
Allan SEA (3)	5,306	Baker R	630
Allard EJ (2)	1,000	Baksh Iqbal	750
Allard DJ (8)	6,596	Balcerzak AB	900
Allard E	550	Baldry PM	3,012
Allard PC	1,400	Baldwin R	880
Allen JB	500	Balestra JFB	1,622
Allen JP	525	Ball PK (2)	610
Allen P	3,800	Ball W	7,676
Allie Jar (2)	690	Ballinger EA	1,014
Allin RJ (2)	1,473	Bamford D	3,500
Almolky TJ	1,370	Bandura R	1,746
Almstrom JA	3,000	Bangor JT	795
Amami T	800	Banik B	1,700
Aman RT	685	Banks GW (2)	775
Ambrose RC	1,370	Banks RD	637
Anderson DNW	2,200	Bannach ST	600
Anderson RL	700	Banville JA	550
Anderson AK (2)	3,375	Baran AK	1,096
Anderson AW (2)	1,650	Barber MJ	1,300
Anderson A (3)	882	Barefoot ELG (2)	920
Anderson D	2,000	Baril A	790
Anderson HC (2)	1,439	Barker DS	1,460
Anderson L	800	Barker M	752
Anderson WJ (2)	1,392	Barkhouse W	810
Anderson D	2,000	Barnes J	501
Andrews WD	2,717	Barnes JP	1,918
Andruszka JM (3)	2,535	Barnes SL	500
Angibault N	500	Barnhouse PDC	1,400
Anstey CA (2)	852	Baron JR	1,020
Anthony R	900	Barr DE	700
Antkowiak RG	1,258	Barrette R	1,035
Antonacci CA	1,000	Barry MJ (2)	2,055
Aquanno TW	1,507	Bartlett PR	800
Arboleya L (2)	10,196	Bartlett W	520
Armour P	2,055	Barton BS (5)	32,854
Armsden N (2)	3,310	Bashow DL (4)	1,755
Armstrong H	1,244	Basque JG	1,055
Armstrong W	1,250	Battiste B (2)	1,250
Armstrongwhitworth HR	600	Batty T	650
Arnaud JC	793	Bauer S	5,191
Arnoldi MFH	1,500	Bayfield T	1,500
Arsenault D	500	Beamish CJ (2)	2,100
Arsenault TP	600	Beattie P	900
Arseneau SM (2)	2,192	Beatty CD	850
Ashbourne D (2)	3,600	Beaucage B	822
Ashdown VV	1,800	Beauchemin JYS (2)	1,550
Ashley GCS (2)	1,685	Beaudet M (2)	3,497
Ashton BW (2)	900	Beaudin JFAY (3)	815
Asselin JS	5,300	Beaudoin R	500
Atkins E	1,224	Beaudoin JD (2)	1,640
Attridge W	800	Beaudoin PL	2,000
Aubin F	1,041	Beaulac G	1,669
Aubrey PJ (2)	1,000	Beaulieu CF	1,500
Aubry JGD (2)	1,863	Beaulieu AGJ	1,000
Aubry JR	800	Beaulieu A	1,500
Auger M	1,100	Beaulieu C	1,000
Auger-Lucas C	770	Beaulieu JRD	2,000
Augusta G (2)	1,466	Beaumont JRJ (2)	4,658
Auns Vu (4)	3,550	Beaupre JLY	2,000
Aupin JRBG	3,000	Beaupre MJS	601
Ayers L	1,185	Beauregard JLM	1,370
Aylward C	500	Bechard D	779
Ayotte J	1,388	Beckershoff RA	1,109
Babcock T	550	Bedard JL	3,347
Badcock AW	508	Beers G	2,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Beers GT (2)	3,008	Blanchette D	900
Beetham R	892	Blanchette JAVR (2)	2,450
Beggs RC	2,000	Blanchette MA (3)	2,822
Begin N	653	Bland M	600
Begin R (4)	3,600	Blenk L	2,000
Begley G	750	Blizzard R	581
Belanger JNSA	2,000	Blizzard RSE	1,950
Belanger J	1,600	Blondin L	900
Belanger JA (3)	3,193	Blondin JAJY (3)	1,000
Belanger JFE	2,329	Bloomfield M	2,500
Belec J	670	Blouin PD	683
Bell P	2,295	Blouin JJP (3)	2,654
Bell SA (2)	505	Bobyn SM (2)	700
Bell JB	1,750	Boettger KR	828
Bell JR	1,000	Bogle THP	1,555
Bellemare S (2)	1,165	Boies H (3)	2,250
Benard MLL	1,220	Boisclair B	3,400
Benedek L (2)	3,541	Boislard JBC	1,515
Benedict KL	559	Boisseau M	2,140
Benjamin DJR	685	Boissonneault R (3)	3,974
Benko JB	1,400	Boivin M	3,000
Bennett DP	1,918	Bolduc JG (2)	2,140
Benoit GS	1,233	Bolt GD	1,130
Benoit P	650	Bondy HJ	750
Benoit P	1,563	Boone L	2,000
Benoit P	925	Boot DN	3,350
Benoit RG	500	Borch HJW (3)	1,140
Benson AA	2,221	Borer L	1,000
Bentley LW	6,087	Borgia J (2)	850
Bentley RC (4)	4,046	Borne DJ	2,154
Bergeron JAP	1,370	Boswick WM (4)	15,976
Bergeron JRD	600	Boswell L	1,000
Bergeron JRG (5)	4,102	Boswell L (2)	1,800
Bergeron RG	879	Boswell D (2)	1,775
Bergeron S	1,000	Boswell L (2)	1,500
Bergin S	3,000	Bouchard J	950
Bernard R	3,200	Bouchard J	849
Bernard J	1,100	Bouchard JAL	1,165
Bernier SGJA (2)	550	Bouchard JD (3)	5,250
Bernier JD	1,300	Bouchard JG (2)	4,397
Bernt JA	1,439	Boucher JA	833
Bertram MJ (2)	4,206	Boucher JA (3)	2,487
Bertrand JC (2)	1,150	Boucher JGD	500
Bertrand RJ	2,329	Boucher JP	1,100
Berube G	1,500	Boudreau D	1,500
Berube JO	2,847	Boudreau M	500
Berube JP	500	Bouille JLND	1,500
Best GR (2)	1,300	Boulanger Y	2,006
Betts KR (7)	12,068	Bound J	660
Beyea D (2)	1,425	Bourassa JAR	1,200
Bickerton R	653	Bourke RE	1,100
Bielek R (2)	975	Bourque GJ	650
Bigelow DJ	1,000	Boutet F	1,918
Bigras JNS (2)	760	Boutet JAGP (5)	5,293
Billard JH	575	Boutin JLPL (4)	3,321
Bilodeau JAJ	884	Bowden TJ (2)	3,000
Bilodeau JAP(2)	650	Bowden KA	700
Bird CE	600	Bowen L	994
Bird G	835	Bowen BD	1,030
Birkwood P (2)	2,360	Bowes D	1,632
Bishop RA	970	Bowie JC	2,000
Bishop D	1,500	Bowles SL (2)	825
Bisson GJ (3)	2,856	Bowness RW (2)	3,083
Bissonneault JLN	2,261	Boyчук WJ	2,300
Black MG	2,450	Boyd D (2)	1,400
Blacquiére JN	4,000	Boyd JA	2,224
Blades S	680	Boylancollingrid TR	540
Blair CF (3)	1,426	Bradbeer R (2)	12,375
Blair W	600	Bradbury JE (2)	5,260
Blais S (2)	1,475	Bradley WD(2)	650
Blais JP (2)	1,850	Bradley A	1,600
Blanchette C	3,500	Bradley C	6,204

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Bradley MJ (4)	1,152	Burge MJ (3)	4,436
Bragdon R	828	BurgesS TT	6,266
Bragg N	600	Burke TME	1,600
Bramwell EG (2)	600	Burke JA	6,350
Branchaud G	1,200	Burke PS	4,000
Branchaud JG	1,500	Burke S	550
Brassard R	600	Burnham RJ (4)	15,196
Brasseur JS (5)	2,340	Burns A	1,024
Braybrook RW (2)	6,200	Burr CW	652
Breau LFG (2)	2,124	Burris JW (2)	1,370
Breedvelt J	1,242	Burris ET	650
Brennen TM (2)	6,165	Burton B	600
Brenner DW	2,466	Burton RA (4)	5,384
Brenson D	1,773	Busby R	2,981
Brenton AW (4)	10,104	Bush GLM (2)	1,644
Breton J	500	Bush NG (10)	11,504
Brewster R	1,326	Butchart R	850
Brewster GL	600	Butler PJ	13,565
Brewster WA	2,877	Butler PA	5,500
Briand DR (2)	1,003	Butler R (2)	3,340
Briand JC	768	Butt P	7,814
Bridges K	650	Butt RJ (5)	2,783
Briere C	1,057	Butts ET (3)	3,129
Briere G (2)	3,500	Buxton DS	880
Briere JGDF	2,500	Buzzell CM	525
Briere Y	500	Bycroft J (3)	3,595
Brisard S	1,755	Byrne JE	500
Bristow DJ	2,866	Byrne CR	1,165
Brittain W	10,000	Byrne RJP	875
Britten P (2)	3,261	Cadieux SJG (2)	1,800
Broadfoot DB	1,090	Cadwell J	2,362
Broadhead SR (9)	4,357	Caesar PP	500
Brockway T (3)	12,700	Cahill J	1,606
Brodeur R	1,000	Cahill J	704
Broersma BE (3)	2,877	Cairns ML	1,009
Brooks JB	1,650	Caissie D	500
Brousseau P	1,377	Callens KIK	1,500
Brough WN (3)	10,300	Calnan MTA	3,000
Brouillard ML	5,140	Calvert G	1,485
Browarski SA	600	Cameron BN	850
Brown A	2,448	Cameron C (2)	1,300
Brown BR (2)	900	Cameron RS	700
Brown AR	500	Cameron RS	1,766
Brown R (2)	4,020	Cameron R	800
Brown AJ	1,356	Campaigne LO (4)	7,777
Brown AM (2)	675	Campbell ER (2)	3,150
Brown AR	950	Campbell JD (2)	700
Brown D	1,100	Campbell CT (3)	4,196
Brown DP	640	Campbell AD	4,795
Brown ED	550	Campbell CJ	833
Brown KD	930	Campbell D	9,122
Brown M	841	Campbell D (3)	1,150
Brown RJ	959	Campbell F	1,200
Brown W (3)	1,603	Campbell G (2)	1,300
Bruce G (2)	600	Campbell GM (2)	1,760
Brule R (2)	4,192	Campbell I	1,200
Brule RE	6,850	Campbell JA (2)	1,952
Bruneau JGS	775	Campbell LC	2,620
Brunet B	1,916	Campbell W	500
Bryan SM (2)	3,723	Candow RW (2)	3,595
Buan WS	1,192	Canham WF	1,370
Buchanan GE (3)	2,397	Cannard A	500
Buchanan H	831	Cantin PJ	2,000
Buckett CJ (2)	2,018	Cantin JJB (2)	1,350
Buelow R (2)	1,150	Canthe J (2)	1,361
Buffam DA (2)	500	Capsticks W (2)	775
Bugeaud DRE (3)	14,520	Card S	1,652
Buggie DW	2,477	Carier A	2,055
Bujold JAL	6,700	Carle JGB	2,192
Buonamici V	1,416	Carlson RH	1,233
Burch D	1,428	Caron F	1,020
Burch RW	1,439	Caron JRM (3)	2,050
Burchert J	3,288	Caron L	7,773

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Caron LU (2)	600	Choquette JFD (3)	24,434
Caron PM (2)	3,770	Chorny J	1,836
Caron S	1,199	Chow R	1,100
Caron SDM	8,280	Chretien JP	1,800
Carrier JAJ	650	Christie JF (2)	1,750
Carrier A (4)	14,545	Christoffer R	700
Carrier JLB (3)	3,882	Churchill G (3)	9,335
Carriere AM	500	Claputa O	1,500
Carriere AG	1,233	Clare CR (3)	1,132
Carroll D	840	Clark RH	1,800
Carroll SD	4,215	Clark EL	1,850
Carruth G (4)	1,775	Clark GD	2,740
Carruthers SR (3)	1,805	Clark RN	680
Carter KS	2,000	Clark S	620
Carter R	2,100	Clarke D	637
Cartwright C	1,145	Clarke DA	700
Casavant RA(2)	1,400	Clarke DT	2,192
Cassan D	4,360	Clarke EA (3)	800
Cassie L (2)	550	Clarke G	1,830
Cassivi L (2)	2,432	Clarke GA	556
Catellier JP	500	Clarke PE	1,016
Cathcart J	910	Clarke RV	1,370
Cato W	2,448	Clarkin LD(2)	807
Caunter BL	1,452	Clayton RI	1,200
Cerantola FF	4,000	Clayton RI	1,200
Cessford MP	1,740	Clegg C	3,400
Chabot JFP	2,000	Cliff JM	3,247
Chadder RK	500	Clifford GM	3,315
Chaisson D	1,786	Clipsham S	800
Chaisson L (2)	700	Clouthier R (2)	800
Challender JS (3)	1,300	Cloutier R	3,539
Chambers AC (2)	1,250	Cloutier JRR (2)	1,200
Chambre J (3)	2,350	Cloutier CM	1,014
Champaigne JR	818	Cloutier JS (17)	24,776
Champigny JLR	1,525	Cloutier M	2,004
Chan PP	1,310	Cloutier MGJ	650
Chanter RA (12)	3,954	Clowater RM (3)	4,097
Chapelaine NC	1,350	Coady F	704
Chaperon C	800	Coady GL (2)	9,967
Chapman MJ	871	Coady J	1,500
Charbonneau BW (2)	1,474	Cockell DE	1,096
Charchuk SG	1,500	Codner H	1,656
Charest JM	800	Colas J	2,000
Charette M	1,155	Colby JD	650
Charette Y	500	Coleman RK	1,211
Charette B	500	Colledge B	1,200
Charlebois JE	1,500	Collin C	3,577
Charlton JLR	2,126	Collinge PG	500
Charlton WA (6)	10,576	Collings DM (5)	9,089
Charlton F	500	Collins K	1,000
Charron Y (3)	1,925	Collins W	3,215
Chartrand N	2,856	Collins JJ (5)	5,871
Chartrand R (3)	17,000	Collins R	500
Chartres JP	1,300	Collins RM (2)	550
Chatel JDRM (3)	2,770	Collis J	3,200
Chaulk EK	700	Comeau P	1,200
Checkwith CD (2)	5,136	Compagnat J	1,000
Chegwidden I	617	Conrad CP	2,672
Cheney P (3)	650	Conrad LL	800
Chenier JAR (2)	1,829	Conrad RM	2,062
Chester AW (2)	920	Conroy W	1,020
Chevalier JSJL(2)	2,550	Considine MG	730
Cheverie J (2)	1,450	Coo PR	4,000
Chiasson DL	2,809	Cook DG	1,000
Chiasson E (2)	1,300	Cook AW (2)	2,865
Chiasson JF (2)	961	Cooney DM	1,028
Chiasson J	500	Cooper T	5,597
Chiasson JR	500	Cooper PC (4)	4,235
Chiasson JG	772	Cooper DL	1,165
Chicoine JLMS	635	Cooper G	550

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Cooper PD	500	Dallaire RA (3)	11,150
Cooper RI (3)	1,015	Dalrymple JP	3,000
Cooper RN (2)	1,641	Daly JA	1,199
Coppicus RF (3)	2,398	Daly PJ	950
Corbett BJ (3)	1,984	Dalziel DD (2)	3,500
Corbett DW	650	D'Amours P	600
Corliss KE (3)	3,294	Daniel VJ	650
Cormier H	650	Daunais JER	786
Cormier JGLR (2)	4,888	Davenport SM	978
Cormier B (2)	950	David JF	501
Cornell PG	3,350	David DV	550
Cornish GS	3,000	Davidson GV	7,000
Corocoran T	4,000	Davidson HA	1,233
Corrigan LN (2)	1,050	Davidson RA	1,750
Corrigan R	875	Davie J	816
Corriveau I	7,060	Davies CRD	1,050
Corriveau JPI	1,500	Davies JP	2,466
Cosman VD	1,000	Davies RW (8)	19,411
Cossette R	500	Davis G	1,729
Costello J	538	Davis P	991
Cote LS	4,600	Davis C	700
Cote GM	550	Davis P (2)	1,755
Cote M (2)	4,900	Davis R (4)	5,244
Cotterhill K	1,610	Davis TA (2)	8,036
Cottingham GP	1,500	Davison P (2)	3,600
Coulombe H (3)	1,993	Dawson B	1,200
Cousineau JR	550	Day JC (3)	1,578
Coutu J	1,510	Day SP	1,644
Couture JE	1,000	Deakin RL (2)	2,895
Couture JED (3)	3,593	Dean TC	2,856
Cowan IB (3)	28,450	Debison J	500
Cox BJ (2)	800	Deblois JRY	650
Cox SP	719	Decoste JJMJ (2)	4,512
Coyle HW (4)	1,260	Deduke M	850
Crabbe RR (3)	1,170	Degaust D	4,842
Crandell PDR	1,400	Dehmel F	3,025
Crane ER	625	Delacruz A	1,293
Cranney LA (2)	1,822	Delage M	1,173
Crawley BJ (2)	1,370	Delaney D	822
Creighton MCJ	3,000	Deley D	1,500
Critchley T	670	Deline TB	1,137
Crockett BE (3)	9,659	Delisle MJJ	548
Cross WD (2)	2,603	Delisle M	2,999
Crowder MB (4)	6,500	Delling F	1,380
Crowe GA (2)	5,211	DeLoache J	1,200
Crowell B	1,686	Delorme JF	738
Crowell W	530	Delvillano LG	3,842
Cruickshank S (3)	9,275	Demers JA	1,876
Crumpler GJ (2)	1,675	Demers M	560
Cull B	934	Demers R	2,000
Cullen KL (2)	1,230	Demontigny JAM	1,861
Cullihall JR	500	Demontigny S	1,050
Cullihall LD	881	Dempster DT	1,600
Cummings DL	800	Dempster DT	685
Cunningham D (2)	1,677	Denault PL	800
Curleigh C	500	Denbeigh EC	1,000
Currah GJ	750	Dent K	2,000
Curran DJ	2,300	Depot S	646
Curran JL	925	Derasp ME (2)	1,042
Currie A	696	Deraspe JL	795
Cuthbert D	5,503	Derenowski R	6,067
Cybulski GJ (2)	4,713	Deroy G	730
Cyr JRB	8,000	Desarzens M	1,200
Cyr K (3)	1,241	Desbois M (2)	2,050
Dagenais JP	1,500	Deschenes M	1,242
Dagenais RC	1,500	Deschenes M	1,601
Daigneault B	787	Desharnais JAGP	580
Daley R	1,300	Desilets R	2,970
Dalke R	2,352	Desjardins JC	1,700
Dalke R	1,400	Desjardins M	2,986
Dallaire J	4,194	Desjardins R (3)	2,296
Dallaire JIM	1,737	Deslauriers R	603
Dallaire R	1,200	Desmarais JE (9)	7,501

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Desmarteau LM (3)	650	Doyle C	523
Desnoyers JPG	1,500	Doyle SA (4)	24,660
Desrochers GJV	20,000	Drake BL	2,000
Desrochers J (2)	1,269	Dray SP	1,561
Desruisseaux MRDC	800	Drebit S	3,650
Deutsch MR (3)	2,811	Drennan D	1,184
Deveau KJ (3)	6,420	Drew A (2)	2,314
Devenne D	600	Drew PJ (3)	566
Devereux B (2)	613	Drolet JDP	1,396
Deviller C	2,153	Drouin M	4,550
Devitt AL (2)	580	Drury BN	850
Devlin V	5,500	Dube J	800
Dewar SK (2)	1,490	Dubeau B (2)	5,267
Dewolfe DJ (5)	3,235	Dublenko AL (2)	2,535
Dezara J	1,700	Dubois MY	1,233
Diaz JE	1,335	Dubois S (2)	3,184
Dick JB (2)	3,374	Dufault AH	1,392
Dickerson T	1,500	Duff AP	920
Dickey JFM (5)	2,535	Duff RG (2)	2,603
Dickie JE	3,000	Duffley BG	833
Dickieson R	500	Dufort E	4,000
Dickman J	500	Dufour JPA	821
Didsbury S	910	Dufour J (2)	1,250
Dill RL	1,370	Dufour JRB	885
Dimitriou PP	638	Dufour PJ	950
Dingle EW	1,700	Dufresne J	1,132
Dinsmore GB	533	Dugal JGA (2)	1,341
Dion JRB	1,250	Duggan HK	1,450
Dion DJ (3)	2,850	Duguay JGD (2)	1,670
Dionne R	994	Duhamel JM (4)	9,117
Dionne CA (2)	1,460	Duhamel JM (2)	4,200
Dionne M	3,250	Duke PA	750
Dipersio WJ	541	Dulac JV	14,000
Dixon DW (2)	3,562	Dulac JV	6,000
Dobbie EM (2)	5,500	Dumais JLR	1,000
Dobranski LG (2)	3,414	Dumas JJB	4,000
Dodge FR (3)	519	Duncan DJ	2,360
Doerksen KW (5)	16,300	Duncan DR (4)	14,457
Doiron F	1,326	Duncan M (2)	4,521
Doiron D (2)	3,847	Dunham N	1,592
Doman W	960	Dunlop RF	1,800
Dompierre MJL (2)	1,150	Dunlop RM (2)	1,370
Don M	5,731	Dunn GM	2,500
Donahue D	700	Dunn B (3)	6,089
Donaldson G	1,000	Dunn JL	1,200
Donaldson M	900	Dunnett S (2)	1,100
Donati AB	2,040	Dupras RJ	1,260
Donati L	2,485	Dupuis DR	1,000
Donley D	754	Dupuis DJ	5,200
Donley MW (4)	1,395	Durand JJB (2)	895
Donnelly G	1,020	Durand R	2,199
Donofrio RM (5)	1,060	Durivage CL	1,130
Donovan G (2)	4,900	Duschner G	500
Donovan WT (3)	2,980	Dussault JG	804
Dooling J	570	Dussault MGGJ (3)	7,426
Doonanco G (2)	1,591	Dutil M	793
Dorey M	1,000	Dutnall BW	2,500
Dorff NJ	550	Dutnall B	2,800
Dortono D (2)	1,800	Dutremble JA	1,884
Dorward J	500	Dyck H	802
Doucet GP	900	Dyke G	500
Doucet JV	1,400	Dzimkowski D	500
Doucette TD	534	Eagle D	1,260
Douchant A	525	East R	1,267
Douglass GG	1,411	Easton N (2)	500
Douville MMJ	2,466	Ebsary R	675
Dowd P	2,400	Ecker N	49,911
Dowd TL	685	Edison WG	700
Dowker R	9,400	Edmond DH (2)	2,300
Dowling C	500	Edmond GJ (2)	3,836
Downs BR	1,200	Edmonds KI	3,400
Dowsett PM	1,990	Eedy M (2)	1,089
Doyle B	536	Egan JJ	1,400

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Eggelmeyer F	1,700	Flaherty D	675
Eichel MS (5)	3,780	Flath T	3,000
Elias JR	500	Fleet G	910
Elistve EP	2,192	Fleet TI (3)	4,552
Ellefesen JJ	2,055	Fleming A	1,027
Elliott IVY	760	Fleming J	1,000
Ellis GR	690	Fleming WJ (5)	5,248
Ellis C	563	Flemming PT	1,000
Ellis PJW	640	Fletcher JA	700
Ellis SJ (2)	2,055	Fletcher D (3)	3,100
Elson B	8,000	Fletcher M (4)	3,215
Elson J	676	Fleury PJ	650
Emond JLG	9,000	Flores FT (3)	3,100
Emond E	30,000	Flynn WA (7)	12,296
Emond Y (2)	1,515	Focsaneanu G	800
English D	1,428	Foeller G (2)	840
English MJ	2,500	Fogarty D	1,179
English R	3,700	Foisey KR	815
Engstad PC (4)	3,908	Foley T	1,646
Ennis S	1,983	Foley ED	500
Erskine RD	600	Fontaine MP	520
Ethell D	6,400	Fontaine JGP	15,742
Ethier D	3,011	Forbes DF (2)	725
Ethier JHCR	600	Forbes JK	2,720
Evans JD (2)	500	Ford GS (5)	7,593
Evely C (3)	4,382	Ford TE	600
Evraire RJ (10)	20,310	Foreman DJ (2)	530
Evraire RJ	8,000	Forget M	3,050
Ewart G (4)	4,697	Forget JDJ (4)	4,343
Ewart L	7,735	Forster SH	2,650
Eyre S (2)	2,642	Forsyth BJ (5)	10,979
Fafard EE	900	Fortier P	1,280
Fagnan V (2)	3,140	Fortier R	2,000
Fairbairn ED (2)	1,600	Fortin C	500
Fairfex DL	500	Fortin JRM	1,363
Fanjoy D	1,150	Fortin YJ (16)	25,824
Fanning FP (2)	1,031	Fortinduperre C	500
Farmer CE	5,000	Fortin-Lemieux B	500
Farmer VG (3)	20,996	Foster C (11)	12,661
Farrah J	560	Foster SA	1,233
Farrell P (2)	14,501	Fotheringham PR	3,562
Faucher JEJ (2)	1,135	Foulds DS (2)	1,482
Faucher J	800	Fountain RK	500
Faulkner J	850	Fournier G	952
Fauteux JGEJ	1,100	Fourny JP	1,250
Fauvel J (2)	1,002	Fowler G	550
Favreau JP	4,795	Fowler S (2)	1,700
Fawcett MK (2)	1,250	Fox WB	950
Fawcett F (4)	1,875	Fox JP (3)	5,682
Fehr RG (2)	3,494	Francis L (3)	2,100
Feldcamp CM	1,096	Francoeur G	600
Feltham RS (3)	2,959	Francoeur JNM (2)	1,165
Fenrick WJ	1,300	Frandsen BC (2)	2,400
Ferguson R	4,500	Fraser AE (3)	5,500
Ferguson ME	900	Fraser S	579
Ferguson DV (9)	8,907	Fraser GP	1,130
Ferguson JR	550	Fraser WD	881
Ferguson RJ	2,200	Fraser E	902
Ferguson RK (3)	2,868	Frawley BF (4)	6,358
Ferland JP	500	Frawley SJ (2)	2,055
Ferland JJS (2)	4,000	Frazer DN	1,130
Ferraby JP	6,400	Frechette PM	875
Ferri R	545	Fredenburg PW(3)	3,993
Ferster RA (2)	2,130	Freeburn FG (11)	25,837
Field DF (2)	3,562	French WW	670
Fields S	1,700	Friesen D	550
Fillion JA	1,836	Friis RA (6)	1,500
Finn JE (5)	4,100	Frizzle DW	500
Firlotte B	2,823	Froess MD (3)	1,393
Fisher D (3)	2,126	Froher RA	530
Fisher DP (4)	4,243	Fuchs S	855
Fitzgibbon DC(3)	1,788	Fugere DG	5,501
Fitzpatrick HM (5)	3,595	Fulford D	1,200

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 43

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Fuller SA (3)	600	Gill RLA	650
Fullerton DK	3,440	Gillespie RA (2)	4,882
Fulton WJ	700	Gillespie JW (2)	3,562
Furtado F	1,700	Gillis MD	750
Gaab JD	642	Gilman E	2,404
Gadoury D	700	Gilpin K	825
Gadoury JD	850	Girard JLL	500
Gaede RL (2)	3,200	Girard JP	4,500
Gagne M	2,000	Girard JM	3,200
Gagne MJA (2)	1,180	Girouard R (2)	4,784
Gagnon R	500	Gladstone DH (2)	801
Gagnon P	2,000	Glandon C	1,600
Gagnon R	900	Glenfield WM (2)	3,261
Gagnon JMM	1,080	Glenn IN (7)	15,083
Gagnon R	500	Glover F	1,050
Gagnon JRY	761	Gobey SJ	900
Gagnon JV (3)	1,695	Godden RA	1,439
Gagnon MCL (3)	5,441	Goderre JL (2)	2,300
Gagnon N	650	Godin L	740
Gagnon S	539	Godin GA	1,062
Gagnon S	1,165	Godon JR	1,117
Gair R (2)	650	Godreau S	740
Galarneau P	1,724	Goguen D	1,662
Galea DG	3,819	Gomez GA	1,199
Galiazzo T	3,921	Goneau G	1,284
Gallant D	800	Goode AJ (4)	4,709
Gallant ER (2)	3,973	Goodman AM (2)	4,300
Gallant R	600	Goodman BF (2)	815
Ganderton DA	1,000	Goodman JPR	700
Garbutt L	850	Goosney AH	2,500
Gareau R	700	Gordon F	1,000
Garneau A	1,388	Gordon D (3)	6,400
Garrett J	800	Gorham WB	1,100
Garvey D	1,361	Gorman B	1,500
Garvey HL (2)	13,333	Gorth DE	1,130
Gasper T (2)	3,515	Goski L	2,500
Gasseau JAD (3)	2,610	Gosling RC	5,161
Gaston R	500	Gosse G	800
Gaudet JJ (2)	2,334	Gosselin DM (2)	661
Gaudreault NP (2)	2,070	Gosselin JMA	2,381
Gaudreault JGP	9,045	Gottfried R	1,000
Gauthier JA	650	Gotuzzd R	1,003
Gauthier DJ (2)	2,850	Goudge BR	1,302
Gauthier JER (2)	819	Goudreau JEA (3)	1,929
Gauthier JFD	1,400	Gough J	2,000
Gauthier JJN (3)	5,199	Gough M	1,350
Gauthier LA (2)	845	Gould J	800
Gauthier MLA	2,031	Gould MA	1,343
Gauthier SP (3)	7,534	Gould RA	1,500
Gautreau NG (2)	6,157	Gourlaylanglois JA	1,500
Geddes P (2)	1,262	Graham A (2)	2,950
Gendre RL	550	Graham GR	500
Gendron ID	673	Graham GS (5)	10,955
Gendron JD	647	Graham JH	700
Gendron JJGS	4,369	Graham M	1,700
Gendron JM	550	Graham P	2,200
Gendron Y (3)	9,231	Gramlich RA (2)	1,448
Genest N	2,000	Grandley D (3)	4,640
George GE	600	Grandmaitre L	700
Gerigk M	1,050	Granley D (3)	1,148
Germain JPS	3,105	Grant L (4)	2,450
Germain M	581	Grant P	1,660
German N	1,200	Grant RJG	900
Gervais RD	830	Gratton D	500
Gibbard C (2)	2,096	Gravel M	2,244
Gibbons TA	1,400	Gravel D	500
Gibeau JJPD	997	Graves AD (4)	10,526
Gibson L	8,863	Gray PR	600
Gilbert M	650	Gray GA	3,425
Gilbert JD	3,810	Gray GW	2,362
Gilchrist T	2,700	Gray K	500
Giles T	3,763	Gray R (3)	3,586
Gill AS	3,000	Grecco J (3)	1,516

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Green B	1,000	Hanrahan M	835
Green D(2)	1,900	Hansen NP	1,000
Green D	2,400	Hanson D	2,700
Green D	3,600	Hanson R	1,225
Green RM (2)	4,874	Harbert PG	1,300
Green SD (5)	2,856	Harding RB (3)	13,978
Greene JL	500	Hardwick T (5)	2,500
Greer CS (3)	16,288	Hardy	612
Grehan E	1,400	Hargrove IK	3,000
Grenier L	4,500	Harker J	1,885
Grenon DS	950	Harley R	700
Grieve GRD (2)	1,970	Harnois B (2)	2,564
Griffin BL	2,500	Harper JC	500
Griffin WA (4)	1,393	Harper RD	1,411
Griffin BL	4,500	Harris C	740
Griffin JA (2)	1,729	Harris D	929
Griffith BW	750	Harris DR (4)	3,090
Griffiths D	1,700	Harris MB	1,340
Grignon PA	685	Harris SF	685
Grondin M	500	Harrison DR	2,071
Grondin D	1,300	Harrison HH (2)	695
Gropp M	700	Harrison J	1,950
Grover JB (3)	7,550	Harrison M	1,795
Grubb IF	823	Hart J	560
Grum AM	520	Hart N	2,100
Guathier (2)	4,637	Hartell L	3,790
Guay JE (2)	1,398	Hartley GM (3)	2,392
Gudlaugsson GJ (7)	15,415	Hartry JB	2,000
Guerin C	1,370	Hartung S	700
Guernsey GR	900	Harvey L	1,700
Guilbault SP (3)	2,725	Hatfield DA	875
Guilfoil JM	2,000	Hauschild MJ (2)	2,875
Guiney WL (3)	1,050	Havel MT (2)	1,500
Guitard JAL	973	Hawes M	6,600
Gunn DA (2)	1,310	Hawkins DJ (3)	10,240
Gunn DR	1,300	Hawkins BK	600
Gunn RW	2,640	Hawn L	1,586
Gupta D	600	Hay II (2)	3,432
Guptill G	1,056	Hay M	500
Gust GE	5,291	Hayes C (2)	7,036
Guszczewski S	1,100	Hayes RE (2)	1,760
Guszczewski S	2,169	Hayward CJ	1,273
Guyot X	670	Healey W (3)	19,340
Gynn RJ	1,150	Heath M	1,781
Haazen JB	1,207	Hebert R	500
Habert DJJ (3)	12,113	Hebert JJP (2)	588
Habington WS (2)	7,402	Hebert JC	4,300
Hache JA	1,191	Hebert JJP	2,500
Hache JJP	3,007	Hebert S	700
Hachey JL	800	Heggie R	1,500
Hachey WS (2)	5,850	Heimle R	2,785
Hafner S (3)	1,235	Heitmann MH	1,500
Hafner S	525	Helgason HR	2,000
Hagen MJ	1,118	Hem RDK (6)	13,573
Haines M	925	Hemming-Taylor DJ	1,400
Hall A	1,500	Hempstock J	1,000
Hall G	1,050	Hendel HW (3)	700
Hall J (2)	1,378	Henderson DB	909
Hall M	604	Henderson I	1,300
Hall MM	3,096	Henry PM	1,300
Hall WM (2)	1,255	Henry R (2)	3,485
Hallett C	500	Heppleston P	525
Halliday AJ (7)	6,120	Herbin RC	1,200
Hamel JG	1,326	Herfst G (2)	1,017
Hamel JAJ	1,000	Hermansen BE	500
Hamelin AJAM	4,500	Herring P (2)	1,029
Hamelin ML (2)	15,481	Herve GNM	1,311
Hamilton MT	822	Heward NC (6)	6,685
Hamond S	775	Hewey J	2,000
Hampson J	700	Hewitt D	1,836
Hancock SB	1,800	Hickey DA	835
Haney TP	500	Hicks RM (6)	15,492
Hann C	1,300	Hiebert D (2)	6,000

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 45

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Higgins D	1,000	Huot D	5,000
Hildebran D	854	Hur K	2,261
Hilderley SP	12,000	Hurd J	4,798
Hill JL	2,055	Hurley T	4,200
Hill KD KD (3)	1,245	Hurshman GM (2)	2,392
Hillier C	1,147	Husk PL	1,987
Hillier C	899	Hutton MNG	1,800
Hiltz H	2,100	Hyduk PD	26,500
Hincke JDA (2)	846	Hynes J (2)	3,083
Hinerman JM (2)	1,302	Hyttenrauch R	4,400
Hines T	3,835	Iley DC (5)	1,445
Hinse JR	7,128	Immel B	3,800
Hird DM	1,000	Inglis JDC	900
Hirtle A	3,819	Ingram GC	1,419
Hiscock G	1,700	Inman PL (2)	1,432
Hiscock RG	879	Innes BJ	560
Hitesman RJ	1,713	Innis QM (5)	7,328
Hitsman L	1,300	Irwin RB	8,250
Hocquard CA	630	Isenor CC (3)	1,900
Hodak A	656	Ivany J	2,160
Hodgins MJ (2)	1,952	Ivany GB (2)	885
Hodgson WJ	2,000	Ivany SB	850
Hofland BC	822	Jackson DW	523
Hogan M	600	Jackson EJ (2)	2,946
Holden J	2,300	Jackson J	2,200
Holla TAM (2)	1,219	Jackson KA	1,020
Holland P	8,000	Jackson MB (2)	2,740
Holley DR (2)	2,765	Jackson PD (3)	5,412
Hollingtonsawyer AJ (10)	7,658	Jackson RW	1,617
Holman DF	1,987	Jacobs JM	1,286
Holmes WM (7)	5,769	Jacobs PN	879
Holt V	1,611	Jacques JRMD (2)	800
Holt J	2,261	Jacques JMD	3,105
Holwell L	2,700	Jaggi V	3,562
Hone G (2)	2,780	Jakes SG (3)	1,470
Hong C	700	Jakubiec DM	548
Honig RP	800	Jakubow R	600
Hook BE (3)	3,494	Jamer RB	500
Hooper HA (5)	8,600	James CT	855
Hope CA	1,370	James E (2)	7,656
Hopkins KA (4)	3,950	James G (3)	2,750
Hopper DR (2)	712	Jamieson CA	1,500
Hopper R	2,100	Jamieson NF (4)	3,323
Horeczy CA	500	Jaques P	660
Horgan K (4)	9,661	Jardine DJ	650
Horrocks CS	1,700	Jarvis N (3)	2,340
Horton KG (4)	7,554	Jarvis S	750
Horton R	534	Jaworski MJ (2)	966
Houghton MJ (2)	1,500	Jay MA	580
Houle R	1,581	Jean R	3,000
Houle S	810	Jean KW (3)	4,658
Hovey RJ	1,367	Jean RA (2)	1,842
Howden RG (2)	1,900	Jeanvezina JJM	1,000
Howe ML	1,159	Jeffrey L	1,000
Howell F	530	Jeffrey S	500
Howell R (7)	7,884	Jellinek MH	875
Howse G	800	Jenkins CA	550
Hoyland R	900	Jenkins D	2,100
Hu AGC	750	Jenkins R	5,099
Hudon M	500	Jenkinson R (2)	4,158
Hudon M (2)	5,037	Jennings FE (5)	4,231
Hudson T	1,450	Jennings M	1,528
Huffman SA (2)	1,472	Jensen DA	1,400
Hughes K	500	Jensen GW	1,000
Hughes S	860	Jensen L	910
Hughson DB	754	Jenson JK	1,100
Hull CJ (2)	4,110	Jephcott MP	549
Hunt LT (2)	1,600	Jerome JG	1,028
Hunt C	14,002	Jeronimus CJ (2)	1,247
Hunt FC (2)	1,400	Jesso M (3)	2,359
Hunt TL	1,807	Jessome DJ	550
Hunter K	1,987	Jobb J	1,800
Huntingford MN (5)	4,183	Jobin JDJ (3)	1,539

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Jobin M	2,865	Kightley J (3)	1,815
Jodoin JYR (2)	1,500	Kiley D (2)	1,789
Johnson K	700	Killaby PC	1,400
Johnson B	1,808	Killeen G	500
Johnson C (3)	2,603	King T	512
Johnson CL (2)	1,168	King EC (2)	1,974
Johnson CR (2)	2,718	King LA	4,817
Johnson GL (4)	6,028	King M	550
Johnson H	1,000	King RH (2)	1,463
Johnson R (4)	2,711	Kirkov KD (2)	4,521
Johnston G (3)	1,910	Kitchen D(2)	2,765
Johnston AM	12,599	Kitchener SR (6)	7,789
Johnston B	548	Kittson J (2)	1,225
Johnston B (3)	4,176	Kjorlien H	2,242
Johnston ED	873	Klaassen GW	1,400
Johnston SR	5,000	Klatt RM (2)	1,400
Johnston W	3,500	Klepak HP (3)	2,250
Johnstone NW	1,250	Kloosterman SJ	600
Joly K	7,177	Kluchert R	500
Joncas B	1,699	Knapp JB	2,700
Jones BD (2)	1,229	Knight D (16)	18,691
Jones J	700	Knight M	4,000
Jones JD (7)	6,921	Kobayashi K	15,120
Jones KE (2)	1,932	Kohlen L	745
Jones KL (5)	15,886	Kolisnek GJ (4)	3,715
Jones NRW	1,713	Komocki JS	550
Jones PK	630	Koolwine T (2)	1,250
Jones R (2)	650	Kopp GE	1,025
Jopling JA	1,192	Koshman ES (6)	9,897
Joshi V (2)	2,265	Kosierb E	550
Jowett LJ	3,562	Koski DU	500
Joyce D (2)	1,155	Kotecki IJ	1,000
Julien C	523	Kotelinske	1,428
Juneau FAFJ (2)	1,200	Kozak B (2)	5,180
Juneau JGD	600	Kozun LA	1,000
Jutras J	890	Kraemer B	1,480
Kalmakoff J (2)	1,271	Krafft D (2)	600
Kampman RJ	1,500	Krause CM	800
Kamps K (2)	1,016	Kreller PI	2,000
Kanash R	2,055	Kriefalusi E (2)	2,800
Kane AJ (8)	14,844	Krisciunas DA	993
Katynski SS	1,500	Krokosh C	1,700
Kaustinen FJ	4,000	Krygsveld L	763
Kavalir B	700	Kulka GH	1,100
Kay T	1,500	Kushneriuk J (2)	500
Kearns TJ (2)	1,192	Kyte J	1,300
Kearns KA (4)	2,480	Kyweriga RW	1,155
Keddy CS	500	Labbe G	2,000
Keenan J	600	Labbe G (3)	6,750
Keenlside JA (2)	3,607	Labelle A	1,520
Keizer NFA	11,600	Labelle JWR	1,370
Kell NA	550	Labelle P	2,000
Kelleher DJ	2,192	Labelle S	1,656
Kelly WD	1,200	Labonte JYM (2)	800
Kelly WT	950	Labonte JJR	3,840
Kendall D	1,400	Labonte JYM	750
Kendall DC (2)	1,480	Labonte R	600
Kendall K	700	Labossiere PEJ	2,398
Kennedy B	1,386	Labrecque JAD	1,000
Kennedy JD (3)	4,746	Labrie D	1,800
Kennedy RJ	714	Labrie JABJ	1,500
Kennedy WT (4)	4,069	Lacarte DA	1,386
Kent L	1,020	Lacasse GG	925
Kent WL	800	Lacelle JW	10,000
Keough SP	2,500	Lachance J	2,000
Kerr CA (3)	2,125	Lachapelle D	1,800
Kerr DA	1,142	Lachapelle W (3)	6,788
Kerr CA	594	Lachapelle P	1,265
Kerr DA	1,507	Lacroix J	2,300
Keyhanfalsaf IK (2)	615	Lacroix JD (2)	580
Kidd JW	833	Ladouceur JAL (3)	4,550
Kidd RD	1,233	Ladouceur JR (5)	3,426
Kidner JP (3)	6,562	Ladouceur MAJ	828

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Ladoueur M	550	Larsen TW (2)	6,961
Lafleur JD	900	Lasalle J	800
Lafontaine DM	600	Lashkevich LM (3)	2,150
Lafontaine M	534	Lassen D	685
Lafontaine PJ (2)	1,405	Latour M	500
Laforge FK	2,000	Lau PA	650
Laframboise LM	500	Laurialt MNY	5,000
Lafrance JR (3)	12,035	Laurielean D	500
Lafraniere JJA (2)	2,700	Laurin JTD	2,000
Lafraniere JRH	900	Lauzieu L	3,000
Lagrange JBM	1,233	Lauzon JT (2)	1,653
Laidlaw CS	15,499	Laverdiere JR	500
Laird W (2)	1,208	Laverdiere P	1,386
Lajeunesse JA (3)	850	Lavergne JBG (2)	1,340
Laliberte JRP	900	Lavers GK	880
Laliberte J	518	Lavictoire JFR	750
Lalonde D	3,961	Lavigne DMP	515
Lalonde PE	1,300	Laviolette P	1,372
Lamarche R	500	Laviolette JE	2,466
Lamb GA (2)	4,994	Lavoie FM (2)	957
Lambert J	2,788	Lavoie C	3,000
Lambert JDL (3)	3,616	Lavoie JG	600
Lambert LB	5,836	Lavoie JRJ	9,403
Lamberts H	1,000	Lavoie JYR (4)	2,321
Lammle OKL (3)	4,816	Lavoie MA (2)	650
Lamon D	994	Law A	550
Lamont JU	6,266	Law NA	700
Lamontagne A	850	Lawson K(2)	1,246
Lamontagne MJP	650	Lawson R	1,158
Lamontagne PJE (2)	1,516	Laycock DI (2)	991
Lampron JR	3,800	Lazda A (2)	1,167
Lancot GW (2)	3,053	Lea W	2,985
Land JS	850	Lear L	2,751
Landriault JD	875	Leblanc AB	760
Landriault R	1,000	Leblanc D	578
Landry D	524	Leblanc EDE (2)	700
Landry D (3)	4,261	Leblanc A	1,370
Landry J	1,160	Leblanc B	640
Landry J	1,408	Leblanc JCR	541
Langford J	500	Leblanc JP	992
Langlade S	1,200	Leblanc JPE	500
Langlais DT	1,370	Leblanc JR (4)	5,351
Langlois MJ (2)	2,077	Leblanc M	929
Langlois PL	880	Leblanc M (3)	7,180
Langman B	635	Leblanc P (2)	7,000
Langs TS	500	Leblanc R	500
Laniel JAJF	635	Leblanc SL (2)	1,085
Lannon NE (6)	4,487	Lebouthillier A	816
Lantz MR	1,200	Lebouthillier C	500
Laperriere R	1,325	Leclair JVW	2,000
Lapierre JC (3)	4,200	Leclair D	590
Lapins PK (2)	730	Leclerc G	500
Laplante L	2,863	Leclerc JF	4,900
Lapointe JB	4,656	Lecuyer JJ	2,393
Lapointe S	500	Ledrew H	800
Lapointe JG (2)	750	Ledsham H	1,000
Lapointe JYR (2)	1,341	Leduc JH (3)	4,920
Lapointe JS	1,130	Lee V (2)	1,804
Lapointe RJ	7,500	Lee MA	2,750
Laporte JAR (8)	15,294	Lee R (3)	10,550
Laporte JG	1,380	Lees CE (3)	1,479
Laporte M	500	Lefebvre B	1,641
Laporte ML (2)	3,778	Lefebvre EJ	5,464
Laporte RJ	2,675	Lefebvre JGP	500
Larabie JF (2)	2,806	Lefebvre LA	560
Large DS (4)	6,617	Legaarden JT (6)	6,842
Larivee J (2)	1,245	Legarde RJ	600
Larke GA	1,815	Legault JM	3,000
Larkman B	5,829	Legault JP	1,370
Laroche P	910	Legault M	500
Larochelle M	700	Lehman J	1,024
Larochelle JMC (2)	640	Leitch JR	750
Larouche JL	1,000	Lelievre T	2,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Lelievre JLE (3)	500	Lopes L	1,100
Lemay A	1,820	Lornson K	915
Lemieux G	1,605	Lortie JAD	3,810
Lemieux P	800	Lott LG	500
Lemire JPS	750	Loughergoodey MD	540
Lemire SE (2)	4,247	Loveridge TW (3)	7,549
Lemke KL	2,290	Low WA	1,100
Lemoine LJM (4)	645	Lowe D	1,696
Lemon G (3)	3,070	Lucci F (2)	500
Lepine BA (2)	1,466	Luchia PW	750
Lepine JMD	2,947	Luck AR	642
Leroux J	1,300	Ludwig C	1,470
Leroy LJAM	700	Luecke EVE	1,302
Lerwill ATD (2)	4,500	Luft P	3,000
Lesiuk DM	804	Luhtala EP (2)	950
Leslie DS (3)	1,076	Luker BP (2)	2,905
Lessard JG	6,000	Lukey CC (2)	5,121
Lessard M	1,576	Lumsden KE (6)	5,275
Letellier ML	2,150	Lunn GH	500
Letourneau NG	660	Lunn H	2,000
Levasseur RA	7,715	Lupien JMY (2)	3,707
Leveillee JAM	793	Lutter J	1,000
Levesque MTYL	700	Lyall Shirley	500
Levesque J (2)	535	Lynch MN	950
Levesque JLM	2,800	Lynch CJ	1,716
Levesque J	1,500	Ma T	2,000
Levesque S	925	Maas JA	1,775
Levesque TV (3)	708,225	Macaulay G	1,000
Levesque C	3,241	Macaulay NV (2)	4,057
Levesque DY	1,656	Maccaul DJH (2)	775
Levesque GAOD (4)	2,300	Macdonald B	525
Levesque JLM (2)	3,200	Macdonald M	1,544
Levett J (8)	7,397	Macdonald A	1,300
Levine PR	1,030	Macdonald B (2)	1,122
Levitt DG	959	Macdonald BA (3)	4,864
Lew SN (2)	4,709	Macdonald D	2,995
Lewis W	700	Macdonald D	6,494
Lewis K (2)	3,059	Macdonald G	1,500
Lewis P	1,096	Macdonald GEC (3)	2,326
Ley KC	1,022	Macdonald MF	900
Lhirondele M	923	Macdonald RJ	1,000
Liang SHC	800	Macdonald SS (2)	1,200
Lilienthal RM	1,500	Macdonald SW (2)	2,057
Lilley DE	900	Macdonald TPD (3)	975
Lindsay CJ	3,729	Macdougall MH	1,408
Lindsay JJE	1,576	Macfarlane S	1,100
Lindstein K	3,440	Macgillivray PJ	700
Lindstrom LL (3)	3,137	Macgillivray R	1,000
Lindwall SW (2)	2,934	Macgillivray RF (2)	4,105
Lineham W	5,000	Macgillivray DE	617
Linehan G (2)	1,535	Macgregor G (2)	700
Linley D	7,228	Macgregor MR	2,000
Lipohar PJ (2)	2,440	Macgregor R	1,000
Litalien P	2,501	Macinnis HJ (2)	603
Litavniks	1,428	Macisaac D (3)	1,610
Little J	1,224	Maciver D	2,000
Little JM	500	Mack D	500
Litzenberger JO (2)	570	Mack GD (2)	3,377
Livingston T	1,126	Mackay RH (2)	2,295
Livingstone CJ	500	Mackenzie EW	548
Livingstone RD (2)	1,499	Mackenzie S (2)	800
Llislouis OJ	2,877	Mackenzie T	500
Lloyd BDA (4)	1,967	Mackenzie V	932
Lloyd DJ (2)	2,603	Mackinnon A	3,000
Lloyd RT	3,780	Mackinnon D	850
Lloyd THC	640	Mackinnon G	664
Locke ME	5,360	Mackinnon MT	1,000
Lockyer I	500	Mackinnon N (2)	15,254
Lodge TR	1,250	Maclaren PC	900
Loffis P	1,620	Maclatchy V	600
Logan S	1,000	Maclaughlin PWM	800
Lomasney PW (2)	2,300	Maclean DJ (3)	1,310
Lombard J	625	Maclean J	747

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Maclellan KA	564	Martel R (4)	11,979
Maclellan S	1,788	Marti-Agular J	1,400
Maclellan GW (10)	7,471	Martin P	1,600
Macleod CG	1,507	Martin D	850
Macleod DJ	879	Martin FB	1,096
Macleod G	3,757	Martin R	1,500
Macleod KC	8,000	Martin WF	1,788
Macmillan WL (2)	575	Martinell RS	1,879
Macmillan VA (4)	2,595	Martinez-Cerbu D	1,611
Macmullin D (2)	1,400	Martinparent C	500
Macneil N	700	Martins FR (2)	6,975
Macneil S	587	Martyn RB	1,800
Macphail DA	585	Marwood GJ (2)	800
Macpherson B	1,102	Massicotte JF	20,000
Macquarrie CW (2)	1,218	Massicotte SJ	4,000
Macqueen WT	610	Matheson BA (2)	2,449
Macvicar IC (3)	2,521	Matheson D	5,952
Macwhirter WRS	750	Matheson D (2)	1,271
Maddin SW (3)	1,700	Matheson GG	548
Mader B	2,116	Matheson J (2)	9,137
Madley WBA	1,000	Mathias L	500
Madsen G	1,300	Mathieu N	600
Magee JMA	1,151	Matteau C	500
Magee LE	1,750	Matteau JJM (2)	540
Magee M (3)	9,764	Matteau P	1,292
Mahler R	500	Mauger WE	5,100
Mahlet G	549	Maunsell JE (2)	907
Mahon MP	1,600	Mawdesley GW	875
Maier GL	1,028	Mawson J (3)	1,455
Maiers GM	1,600	Maxwell AJ	1,450
Maillet A	925	Maxwell KD	501
Mailloux GJ (2)	3,267	May GL	680
Mainville R	600	Maybee LP	1,800
Maisonnette JOM	600	Maybee DR	2,000
Majeau JL	500	Mayhew MA (2)	3,654
Majors C (3)	12,512	Mayling M (3)	602
Makarowski R	625	Mayo M	520
Makela LJ	680	Mayville RE	1,555
Maksemuik MIN	1,500	Mazur A (2)	332,160
Malo T	750	Mc Cullough BR	600
Malone RL	850	Mc Keown P	1,408
Maltais P	590	McAdam GWL	1,000
Manchurek DR	1,000	McAgy D	500
Mancini A	500	McAleer F	560
Manderson T (2)	2,773	McAlpine GJ	2,000
Manning F	600	McAra JR	550
Manning N (2)	1,005	McBarrow B	3,500
Manning SJ (3)	2,356	McBurney D (3)	3,615
Manoukarakis N	534	McCaffrey SP (2)	755
Mansell GI	800	McCaffrey PJ	800
Manso CI (2)	4,000	McCaffrey PJ	500
Mantei K (2)	4,194	McCall TO	857
Mantle J	70,000	McCarville B	565
Manton J	563	McCaw DW (2)	3,425
Manuel K (2)	5,972	McColgan CJR	1,600
Marchand JG (5)	1,425	McCormack T	2,000
Marchand S	500	McCormick M (2)	7,575
Marchmont GN (2)	1,410	McCoubrey L	1,500
Marcotte J	3,000	McCracken DW	1,506
Marinacci EBPA (2)	1,350	McCulloch NJS (3)	16,913
Marleau DV (2)	3,836	McCutcheon JM	800
Marleau R	700	McDevitt C	1,800
Marquart DJ	1,096	McDonald D	1,109
Marquis D	1,336	McDonald J	500
Marr JA	1,912	McDonald M	500
Marriner LP	600	McDonell JL	925
Marriott GH (4)	3,343	McDougall L	1,542
Marsh BA (2)	2,349	McDuff P	1,000
Marshall DC (2)	1,350	McEachern D	700
Marshall GF	500	McEntee CA	589
Marsolais JJG (3)	1,400	McEvoy D (4)	1,295
Martel A	4,000	McEwan DA	1,507
Martel E	4,050	McFadden S	7,560

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
McGillivray JE (4)	6,169	Mitchell R (2)	3,200
McGillivray KL (4)	6,151	Mitchell SM (2)	2,695
McGowan RJJ (2)	957	Moffatt RF (2)	1,100
McGowan TA (2)	1,116	Moir BB(2)	895
McGrath PK (3)	1,304	Moir JRR (2)	3,425
McGuire F (2)	2,435	Moisan B	4,400
McIntosh R (2)	717	Molnar G (2)	579
McIsaac JR (2)	530	Mombourquette JL	675
McKay JA	1,450	Mondor DF	700
McKeage B	700	Monette G (2)	2,300
McKeage GP (2)	1,550	Monette JJPR	500
McKee S	640	Monette JJPR	500
McKeen PS (2)	2,158	Monette JPL (2)	1,942
McKellar K	642	Mongeon A	6,680
McKenna JC	1,200	Monk LS	1,195
McKnight MM	894	Monk BM	880
McKone MW	500	Monk GE	959
McLachlan JB	2,000	Monkhouse SG	1,500
McLaren DJ (5)	5,185	Monkman GS	3,566
McLaren G	715	Monnier B	1,000
McLaren T	1,273	Montague WJ (2)	755
McLaughlin CL (2)	879	Montreuil C	870
McLean MA (2)	16,273	Moodie SA (2)	959
McLellan RC	880	Moolenbeek C	510
McLellan SM	875	Moolenbeek PR (2)	3,788
McLoughlin S	1,500	Moon DW (2)	3,906
McManus L	1,000	Mooney TD (2)	3,924
McMillan KF (3)	1,440	Moore	1,122
McMullin D	600	Moore JP (2)	633
McNabb DI	13,713	Moore DW (2)	4,409
McNamara J	520	Moore G	1,540
McNaughton MF (3)	7,495	Moore G	1,582
McNeil G	1,809	Moore JR (2)	12,593
McNeil T (2)	1,700	Moore N (2)	2,535
McOnie D (2)	1,234	Moore R	16,055
McPhersonfraser S	2,595	Moore TJ (4)	2,395
McRae RH	1,068	Mopris JC	1,630
McVee DW (3)	7,971	Morden D (4)	693
McWilliams C	560	More RL (2)	1,430
Mears S	3,250	Morency A	2,000
Meek H	1,987	Morency DA (3)	2,672
Mercer D	1,367	Morey RB	1,800
Merklinger HM (3)	937	Morgan TW	1,200
Merritt GAF	600	Morgan JD	700
Meston B	3,800	Morgan P (2)	3,310
Metaxasmariatos P	1,000	Morgan TW	675
Meunier G	925	Morin S	1,300
Meunier JMF (2)	2,470	Morin A	1,500
Meyer A	1,500	Morin GA	1,000
Mialkowski CJ	850	Morin JCHJ (2)	500
Michaud K	1,770	Morissette JS	1,199
Michelson W	1,850	Morissette JS	1,062
Middleton S (5)	6,017	Moritsugu	897
Miffen J	530	Morneau J (2)	2,918
Mifflin RC (2)	2,294	Morneault P	1,984
Migneault JER (2)	4,658	Morrice J	1,300
Mikus J	761	Morris LE	1,439
Miller JG	1,000	Morrison G	1,700
Miller BJ	1,000	Morrow B	4,748
Miller DA	3,206	Morrow M	600
Miller G	11,234	Morse RB (4)	4,772
Miller M	2,771	Morton WE(2)	1,400
Miller RK	5,389	Morton SP (2)	1,050
Miller DL	737	Mosher T (4)	3,862
Millman HA (2)	2,200	Moskau MH	2,500
Mills D	745	Mossman DF (2)	1,016
Mills C	890	Moug RW (3)	5,422
Mills D	3,800	Moulaison CG (5)	6,872
Mills M	2,702	Mountain TW (2)	781
Milne RM (4)	3,282	Mudge TS	500
Miron N (3)	600	Mueller FH	800
Miron PJ	850	Mueller GW	1,200
Mitchell DB (2)	3,447	Mueller K	576

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Muir AA	2,448	Nicks D	800
Muir AJ	550	Nicolson NP (3)	4,110
Muise JC (3)	1,991	Nielsen H	1,500
Muise GA (3)	1,301	Nielsen PM	750
Mulholland RC	2,622	Nishiuchi T	1,000
Mullin I	1,300	Nitschke R	535
Mullins B	800	Nixon G (2)	1,900
Mulo DL (2)	7,055	Noack PD	700
Mulready J (2)	1,270	Noel J	9,000
Munro D (2)	4,614	Noel JGG	1,000
Munro JL (2)	1,425	Nolan R (2)	2,200
Munro ML (4)	5,596	Nolan WT (3)	9,473
Munroe AG (6)	7,445	Nolk ER	5,000
Murphy B	1,450	Nord A	1,428
Murphy PB (2)	1,095	Norman T (2)	4,479
Murphy B	1,478	Norris MJ (4)	12,561
Murphy D	711	Norris R (2)	533
Murphy F	1,000	Northover PG	5,015
Murphy J (4)	6,131	Noseworthy T (2)	7,500
Murphy JF (2)	2,535	Noury P	900
Murphy P	985	Nugent HJ	700
Murphy RB	8,030	Nundy S (2)	3,442
Murray E	1,000	Nunweiler M	500
Murray W	880	Oake D (2)	783
Murray DB	685	Oakley GC	700
Murray MC	3,425	Obal AR	1,525
Murrayford S	650	Oblenis JD (5)	5,158
Murto TH	500	O'Brien MG (3)	990
Musseau JF	3,684	O'Brien S	500
Musseau TS	880	O'Callaghan V	2,000
Myers G	700	O'Callaghan VM	900
Myers TG (11)	11,854	Odonovan P	600
Myette (6)	10,175	Ogden R	1,197
Myrah RD (4)	8,466	Ogorman DA	589
Naccahe SE	2,612	Ohanley AR	2,459
Nadeau GH	2,203	Ohanley VH	2,158
Nadeau J	750	Ohare NP (2)	6,165
Nadeau JLR	2,300	Oharro H	1,256
Nadeau JLR	1,100	Ohlke G	1,300
Nadeau JR (3)	4,521	Oja JB (2)	1,414
Nadeau PR	1,308	Okeefe FC	500
Nadeau R	955	Okeefe GF	833
Nappert HJJ	1,400	Okeefe JMS (2)	4,400
Naqvi H	1,000	Okrainec WJ (2)	2,021
Nault JG	1,200	Olafson OJ	685
Neault V (2)	1,159	Oleary J (2)	1,683
Neeve RJ (2)	4,794	Oleinikow BB (3)	10,008
Neff P	811	Olekson LD	991
Negraeff I (3)	843	Oliver FM	1,096
Neild F	1,320	Olivier JM JL (2)	18,000
Neill JJP	600	Ollerhead D	815
Nelson JA (2)	785	Olmstead LB (4)	7,940
Nelson B (2)	1,350	Olsen ER	1,500
Nelson N	2,000	Oneil GR	500
Nelson R	2,800	Oneil WK	6,028
Nelson R (2)	6,640	Oracheski L	6,205
Nelson R (2)	8,716	Organ R	500
Nelson W	670	Orme J	1,200
Nemeth PA	1,300	Orr LM	614
Neri J	1,000	Orr DK (2)	1,050
Nesbit KG (3)	7,980	Orr R	1,370
Nesbitt R	1,000	Osmond I	825
Neville MD	700	Ostler J	3,194
Newbery JLF (3)	4,751	Oswald M	1,000
Newcombe R (3)	6,000	Otis M	754
Newman GD	535	Ouelette D	975
Newman RJ (2)	590	Ouellet	1,020
Newman TL (6)	10,275	Ouellet JM	900
Newton K	1,600	Ouellette MRJ	1,000
Newton W	822	Ouellette J	1,370
Nichita TL (3)	2,325	Ouellette JY (3)	1,576
Nichols RA (2)	2,672	Ouimet PN (7)	3,959
Nickerson RK	3,000	Ovens SJ (3)	4,884

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Owen DJ	1,300	Pelchat JA (2)	2,702
Owen T	1,000	Pellerin M	1,305
Owens C (2)	3,000	Pelletier JCD	979
Paffile L (2)	3,600	Pelletier JDR	1,650
Paffile L (2)	3,600	Pelletier JM	4,500
Pagan B	1,380	Pelletier JM	1,262
Pagatto J (3)	637	Pelletier JR (4)	4,850
Page A	600	Pelletier M (2)	1,191
Page BJM	850	Pellütier J	1,929
Pagee C	1,977	Penley C	925
Palffy JR	1,200	Penley PR	2,196
Palle KW	800	Penley RK (5)	4,885
Palmer JD (2)	5,179	Penman J	824
Palmer MJ	750	Pennell SJ	12,500
Panasky SC (2)	1,050	Pennet D	1,606
Papiccio NR	1,000	Penney KG (2)	500
Papillon M (5)	4,528	Penney DM (2)	2,539
Paquet C	3,000	Penny DM	620
Paquet JM (3)	6,220	Pepin M (2)	2,260
Paquet JNY (2)	4,000	Peppar DR	871
Paquette D (2)	4,425	Perey E	50,788
Paquette JDP	600	Perras H	500
Paquin J (2)	503	Perras JAFS	950
Paquin MD (2)	910	Perrin CG	1,233
Paragaine H (2)	5,910	Perron T	1,632
Pardy T	760	Perron DG	925
Pare M G	1,000	Perron JE (2)	1,917
Parent N	775	Perusse JF	4,500
Parent C (2)	3,300	Peters MH	550
Parent G (2)	550	Peters S	500
Parent JJ	1,808	Peterson DS	500
Paris CJR(3)	2,000	Pettefer AL (2)	3,260
Paris J	2,560	Peverelle LM	685
Park DG (2)	769	Peverley JR (3)	4,645
Parker A	984	Philibert JM	1,952
Parker EF (3)	822	Philippe MB (2)	1,877
Parker JR (2)	10,730	Phillips N (2)	791
Parker SJ (3)	1,233	Phillips S	800
Parkinson GC (5)	2,558	Phillips C	1,515
Parkinson J	605	Phillips LJ	500
Parnell S (2)	1,298	Phillips LP	1,233
Parr R	770	Picard J	700
Parrott DW	750	Picard S	810
Parsons RM (2)	2,300	Piche S (2)	2,502
Pascal TL	685	Pickford KL (2)	900
Patchett PD	1,530	Pidgeon P (2)	1,452
Patenaude S (2)	3,842	Piercey RW (8)	5,271
Paterson RR	2,856	Piercey W	550
Patey H (2)	1,597	Pilgrim A	500
Patsula FR	900	Pilon PPJ	23,073
Pattenden T	1,000	Pinder MCM	3,000
Patterson CJ	800	Pineau CC (2)	2,410
Patterson CJ	1,200	Pinfold MEH	1,500
Patterson J (2)	2,332	Pinkney FS	3,699
Patterson M	983	Pinsonneault JJB	793
Paul SM	1,090	Piprani B (2)	3,075
Paulin M	500	Pitcher DL	2,103
Paulin M	3,600	Pitre G (2)	1,300
Paulson G	1,320	Pitre JR	1,200
Paxton RJ (4)	3,199	Pitre RR (6)	1,918
Payette JD	882	Pitzul JST (5)	6,550
Payne FA	750	Plamondon JR (2)	1,670
Payne CD (2)	2,370	Plant BC (2)	3,150
Payne P	642	Plante C	925
Peach D	715	Plasse JGM (2)	1,100
Peach KL	600	Playfair B	1,500
Pearson NJ	520	Plews JW (2)	555
Pedersen KE	500	Plihal J	1,211
Peebles KJ	1,096	Plouffe JCT	680
Peer DB (2)	2,200	Plouffe JR (5)	3,781
Peet TR	500	Ploughman S (4)	7,300
Pegden S	650	Plumtree JJ (4)	6,886
Pegg WF (2)	1,200	Plumstead JL	600

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 53

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Podrebarac ZJ (3)	5,473	Reding D (3)	2,592
Poirer L	1,700	Reding DF (4)	2,054
Poirier B	800	Redman J	6,160
Poirier JC	1,130	Reed IL (2)	645
Poirier RW (2)	3,288	Reedman P (2)	1,800
Poisson R	999	Rees WG (2)	835
Poitras J	900	Regli P	1,400
Poitras MV (3)	4,097	Regnier J (2)	9,200
Poitrasbrassard F	500	Rego WA	1,327
Poland TJ	754	Reid JS	500
Poland T(2)	1,300	Reid BA	649
Polegato PP (4)	9,225	Reid C	2,776
Pope K (2)	4,600	Reid D	13,000
Pope PJ	2,603	Reid D J	2,500
Popowych I (2)	550	Reid JS	750
Popowych T	500	Reid PC (2)	1,305
Porter RW (2)	1,767	Reid WA	1,926
Poston AG (3)	5,120	Reilley DJ	959
Pothier K	600	Reimer P	1,700
Potter DG	900	Reimer TW (4)	3,780
Pottier D	1,000	Reisch P (3)	6,734
Pottle W	770	Remillard AJ	590
Poulin B (5)	27,240	Rempel P	700
Poulin C	825	Renaud D (2)	1,350
Poulin JMF	500	Renaud PA (6)	7,711
Poulin RJ	581	Renaud RE	500
Power D	712	Rennett WA	685
Power BM	500	Rent AJF	1,600
Power CJ (2)	1,226	Reshke RG (2)	1,867
Power JG (2)	1,640	Rhyndress B (2)	8,500
Preece C	755	Richard J	900
Prevost JGJF	2,000	Richard M	840
Price AW	500	Richard WS	6,500
Price LN	2,398	Richard JAA	1,000
Pridde JJ	2,100	Richard YC (5)	5,679
Prier RH (4)	9,224	Richards RG	500
Priestman E	8,128	Richardson D (2)	750
Primeau JL	1,000	Richer DJPE (3)	3,000
Prodaniuk JL	4,000	Ridler RS	3,720
Prouder SR	600	Riggs R	900
Provencal JJR (2)	1,020	Riley PA	967
Prudhomme JB (2)	1,075	Ringuette JAPC (2)	8,200
Ptolemy R (2)	7,700	Riou EF	1,183
Pucci V	1,030	Rioux YJC (3)	1,320
Pulchny MA (2)	3,398	Ripley E (3)	3,619
Purse ER	1,713	Ripley JG (9)	21,450
Puszkas WM	800	Risk J	600
Pyka JLJ (2)	900	Ritchie C	891
Quade MA (2)	1,678	Ritchie R	536
Quanstrom (2)	1,200	Rivard PJCG	3,000
Quiggin TA	500	Rivest HL	550
Raash TD	3,000	Rivet G	500
Raash TD	2,600	Rivett WJ	11,257
Racicot J	910	Robbins TH (5)	10,755
Racicot LB (6)	3,237	Roberge JR (5)	7,173
Racine JAC	1,270	Robert D	500
Racine JG	1,109	Robert D	967
Racine JH (3)	3,357	Robert D (2)	2,170
Rae KL (8)	9,055	Roberts B	1,224
Raeds MR (2)	878	Roberts DJ (3)	1,973
Rafuse RL (2)	900	Roberts REG	835
Ramey S	4,500	Robertson DM	23,300
Ranahan WL (4)	1,330	Robertson WD (2)	2,350
Rancourt JJPJG	550	Robertson GP (2)	700
Ratajczak JHA	510	Robertson S	600
Rathbone D (4)	2,850	Robertson G	1,300
Raves J	5,039	Robertson WA (2)	550
Ray JH	920	Robichaud B	1,632
Raymond DV (2)	1,233	Robichaud C (3)	4,362
Reade RJ	534	Robichaud JY	1,500
Reaume T (2)	900	Robinsin D	5,217
Reaume Wayne (3)	1,550	Robinson	5,927
Redding D (3)	1,022	Robinson DGJ (2)	1,900

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Robitaille HA	1,000	Sarsons GG (2)	6,062
Robitaille JRAP	700	Sarty NA	1,000
Rocco TC (5)	1,438	Saulnier MNS	1,545
Rochefort JA	1,028	Saunders RK	3,700
Roe R	563	Saunders P	500
Roeyaerts JHS (3)	7,625	Saunders R	800
Rogers PJ (2)	3,151	Sauve C	2,500
Rollie B (2)	800	Savage LE (4)	1,165
Rollins TL	700	Savard JNE (5)	7,741
Rollman C	1,100	Savery S	792
Roman PA (2)	880	Sawatsky P (5)	1,901
Romanow PA	825	Sawdon D	4,572
Romard JU (3)	510	Sayer B	3,750
Rondeau MC	1,370	Schaaf M	3,300
Ropp DG (2)	2,192	Schaus B (2)	1,000
Rose M (2)	2,124	Schaus B (5)	19,920
Rose TC	2,606	Scheidl J	4,800
Ross JF	893	Schell RA	1,200
Ross TL (2)	6,117	Schenk V (3)	9,000
Ross D	1,300	Scherber F	1,000
Ross G	500	Schjerner GC	750
Ross MMJ (2)	1,758	Schmidt D	7,500
Ross R (2)	772	Schmidt PW	1,000
Rossiter S	6,364	Schnare D	2,040
Rouillard JR	1,440	Schnerch BR	1,100
Rouleau JRP	600	Schoots IJM (3)	1,400
Roulston J	668	Schreiner R	700
Rowan TJ	1,713	Schutte RL	2,500
Rowe DC	828	Schwager R	1,800
Rowe DC	3,696	Scott JE	754
Roy JA	925	Scott KG (3)	2,782
Roy JUJ	1,000	Scott RG	4,317
Roy JE	925	Scotten K	525
Roy R (2)	6,300	Scribner SL	993
Roy J	540	Scuka DG	500
Roy JM	1,918	Sebalj D	1,370
Roy JPD (4)	5,150	Secord GH	1,428
Roy R	3,836	Seeton BA	800
Roy RM (2)	1,270	Sehn BD	560
Roy RJR (5)	9,361	Seivright HD (2)	4,521
Rudnicki SW	2,000	Self RD	1,200
Ruest L (2)	1,886	Selk D (2)	1,368
Rufiange JYLF	750	Selka RG (2)	1,064
Ruiters R	3,222	Sembaliuk TU	2,937
Ruohoniemi O	841	Senecal MO	2,000
Rusnak DE	1,000	Senecal DJ (2)	1,001
Russell DV	700	Senecal Jar	750
Russell JHJ	3,000	Senior M	5,299
Russell K	700	Setter M	500
Russo F	910	Seviour J (2)	960
Rust G (4)	2,950	Seyffert R	67,973
Ruttan DA	625	Shaarani M (2)	550
Ryan G	10,348	Shand S	2,000
Ryan R	2,000	Sharp DA	3,255
Rycroft JG (2)	5,940	Sharp JL (3)	1,880
Saad K	2,940	Sharp T (2)	2,000
Sabourin JFJP	830	Shaw M	593
Sadler TR (2)	714	Shayan JM (2)	3,400
Sagesse M	500	Sheaves R (2)	5,816
Saillant JAM	925	Sheppard WCC	1,000
Salt JT (3)	1,440	Sherman BC (3)	548
Samis Clay WY	900	Shirley GA	891
Samson B	1,272	Shore GE (7)	5,891
Samson CD (2)	600	Short MJ	500
Samuels VM	2,900	Shostal RA	625
Sanders R	3,000	Shumovsky N (2)	2,719
Sandhu SS	2,000	Sibbald RJ (4)	8,700
Sanikopoulos MAJJ	624	Siemens HM	600
Santerre F (2)	500	Sigouin S (2)	1,500
Santo RK	500	Sigurdson B (2)	590
Sargent E	1,000	Silver FK	1,302
Sarrazin JMGG	900	Simard JF	4,481
Sarrazin L	500	Simard J (2)	2,200

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 55

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Simmons F	2,978	Sparling FF	3,500
Simoneau FPJ	550	Sparling G (2)	1,625
Simoneau V	700	Sparling WA (2)	1,700
Simpson H (2)	625	Sparrow J	1,000
Simpson D	654	Spears CJ	1,096
Simpson G (3)	724	Speelman MC	2,058
Simpson G	1,500	Speirs D	925
Simpson J	1,700	Spencer R	1,353
Sinclair JD	2,374	Spencer WJ (2)	700
Sinclair G	12,000	Sponder R (4)	789
Singcastor JGF	2,324	Springall MR (2)	655
Singh C	1,096	Sproule G	700
Sinnott MFJ (2)	4,518	Spurr R	910
Sipos JP	550	Spuzak R	700
Sirois JDJ (5)	6,600	St John G	700
Siscoe DB (2)	2,175	St Johns MU	1,802
Sisley DW	1,800	St Louis D	1,763
Skaine L	1,627	Stacey WR	855
Skakle G (3)	1,070	Stadnick KH (2)	1,630
Skinner A	779	Stairs DA	1,028
Skinner JG (2)	4,301	Staley MA (5)	13,884
Skippon P	950	StAmour RJ	2,500
Skoda A (2)	1,590	StAmour JG	800
Skwarka C (2)	5,100	Stanczyk T	2,000
Slack M	750	Stansbury DW	550
Slack MJ	1,000	Starchuk WR (2)	700
Slater J (4)	4,440	Stares AT (6)	7,416
Slinger RB (4)	4,175	Stark RRE	625
Slobodian J (2)	1,495	Stavert A	3,700
Smail DB	700	Stebbins RG	1,683
Smartt G	950	Steele H	606
Smelser D	2,600	Steele KC (2)	1,474
Smendziuk RW	700	Steeves R	980
Smienk RJ	2,601	Steeves R	950
Smith P	1,700	Steigel G	3,258
Smith HEC (2)	2,060	Stephan RW	1,469
Smith EF (2)	536	Stephaniuk RA (2)	970
Smith PK	500	Stephens LV	1,302
Smith W	900	Stephens RB	1,370
Smith BR (2)	4,249	Stephenson WP (2)	6,500
Smith AB (2)	4,367	Stevens JA (2)	2,700
Smith AM	500	Stevens ED	1,548
Smith B	820	Stevens H	800
Smith BJ	795	Stevenson BD	1,644
Smith BL (3)	3,420	Stevenson J	3,000
Smith D	2,496	Stevenson T	850
Smith D	500	Stewart J	1,000
Smith E	4,200	Stewart AC	5,914
Smith GD	1,713	Stewart BE (2)	900
Smith Jac (2)	2,013	Stewart CW	700
Smith JL	600	Stewart J (3)	2,045
Smith K	1,600	Stewart K (2)	2,102
Smith ME	4,271	Stewart KP (2)	4,521
Smith NL	800	Stewart TM (3)	3,014
Smith P	2,850	StGeorges S	500
Smith P	1,473	StGermain JJYC (2)	875
Smith PM (3)	1,950	Stiles EC (5)	4,994
Smith R	12,000	StLaurent JLP (2)	1,500
Smith R (2)	820	StMartin HT (3)	2,767
Smith RF	520	Stock IR	2,000
Smith S	6,000	Stocker JCD (5)	10,168
Snashall DC (2)	720	Stockermans RJ	975
Snell TR	2,092	Stoehr E	3,899
Snook AF (3)	4,323	Stone JD	800
Snow RD	600	Stone RW (3)	4,344
Snyder M	500	Stones G	500
Soame JA	2,500	Store J	1,069
Soble PJ	2,047	Stothart BJ (2)	1,100
Solski JE	980	Stotz A (3)	6,666
Souter FC (3)	3,500	Stovel D	7,984
Spanton R	1,500	StPierre JLF (2)	1,225
Sparling TA (3)	2,082	Stratigakos S	1,315
Sparling ED (3)	1,350	Streber DW	1,285

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Strickland (3)	1,370	Thompson MA (2)	952
Strocel T (2)	2,589	Thompson EJ (2)	875
Struthers RW	1,713	Thompson GD	20,000
Strutz R	910	Thompson IP	2,603
Stuckless T	700	Thompson J	1,600
Sturgeon R (2)	3,860	Thompson JD (2)	1,747
Sturgeon SRN	800	Thompson JJ (2)	600
Stutt WJ (2)	7,260	Thompson JJ	500
Szymiest H	500	Thompson MJA	3,000
Sullivan PH	5,000	Thompson PW	8,935
Sullivan TJ	1,000	Thompson RB	700
Summers KJ (3)	8,494	Thompson RE	1,096
Sutherland RG	881	Thompson J (2)	3,237
Swain C	500	Thomson AJ	700
Swallow DT	1,370	Thomson F (2)	2,050
Swan MJ (2)	2,055	Thomson A	1,340
Sweeney LD	1,200	Thornburn TL (11)	32,050
Sweetnam JP (2)	2,466	Thoreson DV	2,055
Sweetnam P	8,700	Thorne AD (2)	4,739
Switzer R	2,844	Thorneycroft R	800
Switzer JC (3)	2,282	Thornhill RL (5)	1,385
Sword RD (6)	15,602	Thorp CJ	1,500
Syme SE (4)	1,750	Thorp CJ (2)	1,761
Symes J (2)	860	Thrale R (4)	3,110
Sywyk MR	700	Tibbo G	2,207
Szabo Z (4)	2,139	Timlock GJ	872
Szuets TS	865	Timmins R	3,665
Szydluk AJ (2)	1,300	Timmons M	9,674
Tabart GW	833	Tobin K	2,240
Taillefer RJJ	2,000	Tobin WJ	891
Tanguay JPRR	3,780	Tocher MD	3,200
Tansley STG (6)	15,609	Todd KD	785
Tappin PA (3)	3,911	Tolson SM	1,000
Tardif JPM (2)	1,268	Tomaso EA	550
Taschereau MJPR (2)	550	Tompkins J	915
Tasse P	1,576	Toner CR	800
Tate A (2)	5,728	Toner CR	800
Taylor CA	839	Topilnycky J A	750
Taylor BL	1,233	Topilnycky J A	750
Taylor EF (2)	1,330	Torok RA	850
Taylor JC (3)	5,510	Toussaint DJL	2,000
Taylor KL (3)	4,521	Tovey JJ	1,000
Taylor RA	600	Towhey GM	2,200
Taylor RA	1,340	Towns D	650
Taylor T (4)	13,047	Tozek MJ (4)	2,480
Taylor V	900	Traven R	1,363
Taylor W	1,489	Tremblay A	875
Tazzman T	5,096	Tremblay JBR	8,654
Tessier G	1,290	Tremblay JGG	520
Thebeau K A	500	Tremblay JPR	750
Theberge JIJ	1,000	Tremblay JA (2)	2,261
Theriault JY	816	Tremblay JGE	4,362
Theriault Y	1,460	Tremblay R	1,100
Theriault L	1,150	Trevorrow J	959
Theriault JC	5,600	Trimn C (2)	1,330
Therrien D	5,810	Trottier G (3)	3,973
Therrien P	8,000	Troup KG (2)	805
Thibaudeau H	1,750	Trudel JDD	6,060
Thibault GR	1,000	Truesdale T	2,360
Thibault DU (2)	2,003	Truman F	1,233
Thibault HP	2,329	Truong YL	745
Thibault JC	2,065	Truswell M (2)	4,250
Thibeau GT	500	Tucceri AV (3)	5,035
Thibeault E	915	Tuck CD (3)	3,203
Thibeault PR (2)	680	Tulloch M	1,927
Thibeault S	800	Tunncliffe V (2)	2,550
Thivierge J	3,600	Tupper S	1,325
Thobo-Carlsen P	785	Turbide EPS	1,700
Thomas Beth	1,500	Turcotte JDY (2)	785
Thomas RS	916	Turenne DL (3)	3,562
Thomas RS	700	Turgeon JSJ	1,233
Thomas S	850	Turnbull RM (2)	1,500
Thomas T	966	Turner ML	540

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Turpin W	3,163	Walker RA	3,125
Turpin R	680	Walker A	600
Tuttauk Z	2,340	Walker K	1,041
Tuttle BS	1,603	Walker RB	1,600
Twa AM (2)	1,841	Wall AJ	1,200
Tycholiz R	642	Wall AJ	1,200
Tymchuk AR (2)	3,450	Wall RA (2)	1,100
Untereiner G (2)	650	Wall W	4,500
Upton JG (2)	5,362	Wallace RB	1,302
Usherwood C	911	Waller R	19,397
Vahey KD (2)	2,603	Walocha N	1,110
Vaillant D	2,285	Walls S	2,429
Vallee R	500	Walsh T	2,244
Valliere R	1,178	Walsh AE	548
Vallieres Y	600	Walsh C	1,644
Vallis E	600	Walsh D	800
Vallis TG	500	Walsh L (2)	500
Vallis TG	500	Walsh R	1,500
Valotaire L	9,200	Walsh rP	500
Vanblaricom BE	640	Walsh S	822
Vandenham GJ (2)	2,650	Walsh W	1,293
Vandenhoeven B	1,479	Walters J	740
Vandermeulen J	656	Walters GE	834
Vanderpluyt AJ	2,500	Wanvig D	704
Vanrooyen OE	822	Ward MJ	1,233
Vanveen A	750	Ward RD	1,507
Vanzandbeek S J	800	Wardle PJ	1,224
Varin ALJ	500	Wardle SK (2)	758
Vattheuer M	910	Warford C	940
Veenhof WF (2)	650	Warren KB	1,370
Veino JG	1,233	Wasacz WJ (4)	8,691
Venne J	655	Washbrook KH	2,000
Veno T	1,256	Washer NJ	600
Ventreek AJ	600	Washer JM	800
Verdon R (3)	1,080	Waterton MD	2,270
Vergie CE (2)	2,513	Watkin K	4,709
Verhagen B	2,600	Watling W	5,000
Veronneau JJR (2)	932	Watson BC	900
Verran SF	16,920	Watson BE (3)	2,528
Verreault D	1,100	Watson CE (3)	1,822
Verreault JBN (2)	6,700	Watson DB (2)	2,300
Verret G	1,670	Watson K (2)	1,381
Verville G	500	Watson M	3,000
Veryk CA	600	Watts DK	881
Veryk CA	600	Watts F (2)	1,270
Viau J	700	Weaver JT (3)	1,880
Vibert R	1,048	Webb T	2,100
Vienneau GT	3,803	Webb WR	1,000
Vienneau SM (2)	4,583	Wegert GA (2)	510
Vignola D (4)	2,531	Weise WE	2,000
Villeneuve BJE	1,700	Weiss DJ	930
Villeneuve JC	1,200	Weiss DJ (2)	23,950
Villeneuve JC	1,200	Wells AR	1,000
Villeneuve JLG	1,646	Welykholowa WD (3)	3,552
Viloria E	839	Wendlandt N (2)	3,250
Vincent G (4)	24,101	Wenek K WJ	1,000
Vincent J (2)	8,132	Wentzell KE (2)	1,700
Vincent JP	1,350	Wermenlinger JMJ	2,290
Vincent RJ (3)	2,200	Werner CA (2)	999
Virgin SA	1,700	Wessman LE	700
Viscardi JT (2)	900	Westrop JM (4)	7,415
Vittoz MF (2)	1,734	Whalen DJ	700
Vitug GA	1,004	Whalen JCK (5)	10,206
Vrooman SC	1,836	Wheaton G	500
Vunhollen JR	901	Whelan GT	1,000
Waal EB	1,000	Whelan L	778
Wackulzyk M	953	Whibley F	2,077
Wager MI (2)	717	Whitaker JF	5,139
Wager KR	876	Whitaker AF (2)	3,959
Wagner RJE	760	White LA	2,100
Wahrer M (4)	10,575	White M	1,225
Wakefield DS	900	White DF (2)	2,600
Waldron SR	637	White JA (2)	605

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
White KA	675	Woods B (2)	1,258
White KP	2,415	Woods BE (4)	600
White RL	822	Worberts RW (3)	3,084
White RL	1,906	Wormsbecher S	4,972
White RL	720	Wright R	1,820
White WL	825	Wright SF	685
Whitley S (3)	8,446	Wrixon T	1,087
Whitman JL(2)	800	Wunnenberg MG (4)	4,167
Whittingham	1,266	Wurm BR	600
Whittle E	1,515	Wylie RG (2)	1,800
Whitty M (2)	4,006	Wynnyk PF	1,800
Whyte RJ (2)	2,600	Yalden-Thompson V	611
Wickware W (2)	900	Yanchak M	1,213
Wigg SL	700	Yates BW (2)	550
Wight FA	2,000	Yetman C	834
Wilcox RJ (2)	2,062	Yetman W	700
Wilhelm WP (2)	3,586	Yip JD	575
Wilkinson DC (2)	1,200	York D (3)	16,772
Will H	604	Young CA	1,377
Williaert GP	500	Young DR	500
Williaert GP	500	Young PG	2,783
Willey RWJ (2)	7,398	Young RJ (2)	762
Williams CL	2,815	Young B	500
Williams MJ	1,500	Young HGF	1,028
Williams RS	2,800	Yull GAC	1,100
Williams S (2)	1,004	Zacharias DB	1,000
Williams A	556	Zaidi HHC	1,800
Williams D (4)	8,408	Zandbergen JWJ (2)	3,700
Williams D (4)	1,400	Zango JA	500
Williams IA	500	Zango JA	500
Williams J	930	Zatychev PA	3,000
Williams JMC	617	Zell CL	1,211
Williams MT (2)	1,370	Zevenbergen D	9,747
Williams P	822	Ziegler GA	988
Williams R	2,124	Zientek DCM	828
Williams W	700	Zvanitajs J	2,000
Williamson GR (7)	39,916	Zwicker D	1,000
Williamson K (2)	1,980	Advances under \$500 (2,350)	553,549
Williamson MF (3)	1,300		10,011,649
Willis DJE	685		
Willows DG	3,600		
Wills SN (2)	7,089		
Wilson J	1,836		
Wilson JE	2,028		
Wilson CR	8,030		
Wilson CL	1,600		
Wilson CF	2,496		
Wilson G	13,249		
Wilson J (2)	3,022		
Wilson RS (2)	1,813		
Wilton JM (2)	900		
Wilton T (2)	768		
Wiltshire L	11,049		
Windish JH	600		
Window RJ	879		
Winram R	900		
Winter MJ (3)	3,800		
Winter B	1,400		
Wiseman M (3)	2,973		
Wissler GH	1,028		
Wohlgemuth CF (2)	10,894		
Wojcik J	1,400		
Wolter M	2,375		
Womta P (3)	13,056		
Wong G	830		
Wong Ksa (2)	1,500		
Wood DR	4,290		
Wood MD (2)	780		
Wood E	950		
Wood PA (2)	6,946		
Woodcock D	1,212		
Woodhouse RM	548		
Woodhouse F	1,178		

NATIONAL HEALTH AND WELFARE

Department

Badger M	1,279
Boucher Dr D (2)	710
Bourque M	800
Culliton J	500
Dick S	900
Dillon J	3,200
Edwards J	600
Ewing V	824
Hanson N	460
Hooiman G	500
Iahtail A	500
Jackson M	750
Labrie J (3)	2,725
Labrie J C	1,000
Laflamme L	600
Legros L (3)	2,800
Martin P	600
Mayuk K	500
McCallum P (2)	550
McColgan K	770
Monette D	856
Mowatt M	1,081
Nguyen L	731
Raizenne M	3,800
Roy R	750
Schardt G	2,532
Schiote P	600
Shanush J	841
Advances under \$500 (133)	14,839
	46,598

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Medical Research Council		Department of Justice	750
Gjedde A	1,161	Desrochers D	1,200
	47,759	Dumaresq D	975
		Dunne B (2)	700
		Dupuis K (2)	715
		Dyson R	4,500
		Ellement D	900
NATIONAL REVENUE		Enroute (2)	1,626
Customs and Excise		Evans R G	578
Barker D	2,650	Evanson N P	1,100
Belelie S	858	Faria A	1,085
Buchanan R	880	Ferguson J (2)	1,195
Denis-Poirier N	500	Fitzpatrick D	2,586
Dunville G	1,700	Flatmer C	550
Ferris W	936	Florentino J R	580
Forchuk E	2,065	Franco E (2)	2,247
Johnston N	650	Frank L (3)	908
Osborne E	1,219	Fulton B	1,500
Pomeroy M (2)	3,100	Gadlowski J	1,210
Tesink H	3,500	Gallina A G	856
Advances under \$500 (27)	6,034	Gervais J	700
	24,092	Giguere M	1,500
Taxation		Gilkes H G (2)	1,076
Active Bailiff (110)	23,340	Gill L (2)	1,285
Ahluwalia B	860	Gill M	1,116
Alao A	785	Gougeon M	700
Allan S (2)	3,190	Griffin M	1,150
Allen R	500	Gursoy H	970
Allwood L	1,100	Harkin S P	1,124
Ame Realty Inc	1,000	Helm R (2)	1,835
Andres P (2)	1,414	Henrico R	700
Apperly G	1,455	Hildebrand R G (3)	2,525
Artiga	1,344	Hollaman A	1,123
Atherton B K	670	Hungerford S	5,000
Bain A C	1,685	Jairath D (2)	748
Barnaby L (5)	1,375	Jean Venne D M (2)	900
Beckett J (2)	1,070	Johnson K (3)	1,695
Bedford D R	675	Johnson R	672
Bellinger D E (3)	540	Keirstead D (2)	1,205
Bessis C (2)	2,000	Kelly B	2,247
Binette L D (2)	1,000	Kenny G (2)	500
Boivin D	700	Kerr T	865
Bondaruk R	680	Kiar K (3)	3,274
Borland L (2)	1,360	King B L	1,980
Bouchard C (3)	2,100	Kobasiuk D	2,172
Boulay D R	500	Kohnen P A (2)	2,247
Bourque G (2)	620	Koroma A	648
Boxer J S (2)	1,020	Kpolugbo S	1,283
Brennan S	600	Kuchanic B	735
Bricaire M	674	Laberge J	2,472
Brohart P	800	Laflamme C	810
Broome B (2)	1,500	Lamarche C	1,382
Brott D	1,000	Larocque M	600
Bruins A (2)	1,799	Lavoie L (2)	1,035
Buchan P	963	Lawson L	771
Buchans S R	681	Lecuyer S (2)	1,138
Buck C E	1,625	Levy V	7,650
Caledonia Collections (5)	1,759	Lewis F	560
Carone F (2)	1,515	Liburdi J	750
Chasse A	1,000	Lieske K	639
Cherrett D	545	Litt S	1,410
Christie T	800	Locke M	510
Chu I	1,935	Loney D R	922
Cinelli D	1,124	Losier D (3)	1,040
Clarke N	1,124	Luciuk S	650
Collings G (2)	1,404	MacLellan A	807
Collingwood J (3)	1,000	Madden P	1,200
Crowley C (2)	930	Mainguy A	700
Cuffaro G (3)	2,100	Majchrowski J	5,500
Daigneault M	800	Maleschuk G	1,124
Dawe B (4)	1,400	Marion	1,240
Day A	640	Martin D	1,582
Dell S (2)	1,265	Mazerolle D	2,123
Denis R J	526		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
McAskill C	695	Senyk C	565
McCann D M	1,520	Seitlur P	800
McEachen B	1,288	Seto A C	850
McKillop A	600	Shea D	784
McLeod M	690	Sheehan T	925
Melechenko J	553	Sheriff of Dufferin	5,000
Menard C (2)	1,675	Sheriff of Frontenac	1,000
Menchinton A R	1,124	Sheriff of Hull	500
Meyer (2)	570	Sheriff of Hull (2)	1,000
Miller B	1,123	Sheriff of Joliette	700
Miller J B (2)	640	Sheriff of Kamouraska (2)	2,000
Miller L	963	Sheriff of Leeds-Grenville	500
Mincci G (2)	1,400	Sheriff of Middlesex	1,000
Minister of Finance (6)	14,539	Sheriff of Mingan	1,000
Monardo R	955	Sheriff of Peel (3)	13,509
Moore C (4)	1,283	Sheriff of Prince Albert (2)	750
Moores W R	500	Sheriff of Quebec (3)	3,000
Morrison D	2,522	Sheriff of Rimouski	1,000
Morrison C E	1,950	Sheriff of Roberval	700
Morton P	761	Sheriff of Saskatoon (2)	800
Mounif E (2)	600	Sheriff of Terrebonne	1,000
Mowat R	675	Sheriff of Toronto	500
Muboyayi S	600	Sheriff of Trois-Rivières	700
Murphy K J	1,685	Sheriff of Yukon (150)	2,181
North Central Bailiff (3)	1,422	Siconolfie K	500
North M (2)	1,285	Siefert D	660
Odell M (2)	2,685	Sikora J P	963
Olesinski T	856	Smith A	700
Ouellette R	600	Soikie C (2)	3,025
Ouellette-Rogers M	585	Soun S	1,124
Oxner J K (2)	765	Souran L (2)	2,223
O'Meara J C W	1,540	Spettique S (2)	1,177
Pacific Court Bailiff (121)	38,954	Succ de Feu Jean Marie	700
Panayi M	1,000	Swedlo	725
Paquette H (2)	1,323	Tanasichuk	821
Parker M	1,785	Taylor G	500
Pearcey G F	569	Taylor S	800
Penney M (2)	1,372	Taylor K (2)	680
Pike L (2)	1,059	Tepelehns J D	1,070
Pineo K	1,539	Terminal Rental Inc (2)	1,000
Pitts M	580	Terrio J (2)	850
Pliska Invest (2)	765	Thibodeau M (3)	1,270
Poirier M C (2)	1,400	Thiffeault J	1,000
Price Waterhouse	7,000	Thompson C	585
Prosia A (2)	860	Thompson P	785
Pruen	1,177	Treasurer of Ontario (2)	1,150
Puteris A (2)	1,170	Treasurer of Ontario (6)	5,223
Putlang B A (2)	2,247	Van Benthem A (2)	670
Quessy D	700	Vickers J	605
Racicot R	860	Walsha (2)	1,000
Radford C (2)	610	Wang P K S (2)	572
Rainville P	500	Warren T (4)	1,187
Raychaudhuri B	780	Watkins L (2)	2,011
Rasmus K	500	Webb D	691
Real Joyal and Fils	700	Weibe P	963
Rector S G	805	Wick B	900
Ress (2)	1,850	Witzel D (7)	2,774
Rogers R	500	Wolf M	500
ROSS	1,474	Wong E	1,391
Ruggiero F J (2)	865	Wunder C	560
Ryan J (2)	1,175	Yhard J	895
Saab C	1,625	Young R	825
Sahota K	1,840	Zablocki M (2)	975
Sansome B C	1,400	Zeunet R (2)	825
Saunders L (2)	694	Ziaei Z	825
Savoie C	500	Advances under \$500 (198)	41,333
Scott G	976		449,978
Scott W	580		
Seagle P	4,425		
Seguin C M (2)	1,670		
Senecal C L	860		
			474,070

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
PRIVY COUNCIL		Duiker P D	3,250
Department		Fallu R	4,238
Delaronde S	3,600	Forrest L	6,567
		Gauthier L	8,029
		Geres A W	5,397
Canadian Transportation Accident Investigation and Safety Board		Gibson T	10,500
Abbott D L	600	Gravelle M	600
Abliitt P H	550	Hansen I	986
Allinson A	600	Hughes C T F	5,996
Bears R	500	Joubert L	2,500
Bennett G E	2,000	Leclerc R	500
Bickford R	550	Lortie A	700
Boggs E L	1,000	MacAuley J	500
Borden D E	600	Marshall W	1,100
Brunet Z	2,000	Martin R	500
Coomber A	500	Maston E R	600
Cunningham M G	500	Matthews R L	1,021
Darby C S	1,000	McArthur J A	6,808
Dennis B	500	McKenzie L	911
Dupont W R	2,000	Michaud Y C	10,260
Gehring J L	1,000	Mukanik B	1,992
Gerden V	500	Pelletier R	2,500
Gordon K R	1,000	Presley A N	6,427
Griffith T H	1,000	Singer L E	6,509
Hannah J M	500	Spier L T	629
Heath G E	600	Thompson J	3,221
Hildebrand P	500	Tyron H M	776
Holbrook G	500	Wilson S	6,035
Kemp W R	600	Wilton A C	1,802
Kolodrubsky J	1,000	Wituk S	3,550
Kosmider K	550	Advances under \$500 (25)	4,282
Learn R G	1,000		161,717
Lemire S	500		221,742
Lewer J L	1,000		
MacNeil H M D	2,000	SECRETARY OF STATE	
Maltais R	500	Department	
Marcotte Y	1,000	Employment and Immigration (Immigration Program)	
Nelles K	1,000	Bernstein A	670
Newcombe R	550	Cholin B	885
Poire L	1,000	Crosbie S	800
Roosenboom G	1,000	Deason L (2)	1,100
Smith T	1,000	Deslauriers J	21,613
Stants J W	2,000	Dorion J	3,950
Storey T E	550	Duncan M	2,144
Stratton B K	500	Durward R	500
Tsuji W	600	Evans G	2,650
Ulrich L	600	Gaehring G	580
Vitt R	500	Gaillard M	2,200
Whalen K	500	Gibson D	8,710
Worden D	550	Girard R	600
Wozny T	1,000	Gordon J R	524
Yanik L	600	Goodman J (4)	2,250
Advances under \$500 (54)	17,825	Greer—Barnes B	763
	56,425	Hancock J (2)	1,275
		Huff E	2,845
Chief Electoral Officer		Labossiere G (2)	2,000
Albert F	1,000	Lavoie J P	3,200
Albiez A E	688	Light M	965
Antonius A	6,539	Low M	500
Atkinson H A	5,301	McGillivray D	3,601
Baillie W R	14,319	Molloy M	3,700
Bercier J	1,000	Morin R	5,000
Bouchard G	6,590	Perkin L	950
Bourassa G	2,500	Ridley W	750
Byeman B	500	Sharp G	825
Champ E A	5,727	Advances under \$500 (55)	5,681
Ching F	600		81,231
Cliche V	2,500		
Collins P A	3,387		
Cowan K D	1,606		
Desjardins Y	774		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Immigration and Refugee Board of Canada		Deminion M	500
Advances under \$500 (4)	834	Deslandes I	500
	82,065	Dewasha M	500
		Dias T	500
SOLICITOR GENERAL		Didham K	600
Department		Dorion P	500
Filion J	522	Dupuis R	500
Advances under \$500 (1)	375	Durante B	500
	897	D'Aoust J	500
		Eyding H	699
Correctional Service		Fauvel D	2,000
Carter P	1,700	Flight H K	2,728
Elkins M	653	Ford J	500
Ilapogu D	600	Foresto G	500
Advances under \$500 (5)	453	Fortin S	1,000
	3,406	Friday P	500
		Frowen M	500
National Parole Board		Gagne R	2,000
Advances under \$500 (3)	945	Gauvreau P	550
	5,248	Girard A	1,500
		Gray B	600
		Haddad-Luthi G	1,000
		Henry K B	1,000
		Hebert R (2)	2,500
		Hladys G	500
		Ho A	500
		Holdron D	1,000
		Irwin W	1,000
SUPPLY AND SERVICES		Johnson W R	920
Department		Johnson W	1,000
Supply and Services		Johnston C A	550
Ash R	3,000	Kluke K	500
Bastarache P	4,000	Lajoie M	2,000
Bradley P	5,000	Lamy R	600
Cariou J P	2,000	Lapointe M (2)	1,600
Charron R P	2,000	Larkins S	500
Courchesne C	600	Larocque E	3,990
Croteau A	500	Laurin M	6,600
Dubois R	750	Laverdiere C	600
Lamadeleine L	1,300	Lavergne G (2)	800
Lafreniere J	500	Lavictoire C	500
Loveridge R	5,000	Lebel A	500
Murphy G S	5,000	Linstrom B	500
Paiment L	500	Love E	3,000
Advances under \$500 (39)	6,506	MacGregor S	2,500
	36,656	MacLean A	500
		MacLellan A	500
Public Works		Mailhiot J	700
Allard R	1,600	Mauro A	500
Allingham A	550	McFarlane G	500
Arnold J	2,000	McLean N	2,000
Azzie M	750	McTeer K	1,000
Barcena J	3,990	Meers D	11,000
Beauregard C	500	Millett D	1,500
Bell J	1,500	Mongeon E	1,500
Bender D	600	Morellato D	500
Bertrand M	2,496	Morin M	500
Boily R	700	Morrow T	650
Bolton J	800	Mott D	600
Bouchard D	2,000	Nikolic L	2,057
Bozzi L	500	Nurse M (2)	1,800
Brazeau F	1,500	Paul D	500
Brunet M	500	Paquette N	500
Bull N	800	Pierre R	3,500
Burrey D	500	Pilon J	500
Carro A	500	Power W K	4,590
Casaubon R	500	Preley D	500
Chamberland F	3,000	Quinn J	6,500
Child J	500	Quintal A	500
Comeau R	500	Rajkumar M	2,000
Cooke B	800	Rayner D	500
Courtois G	500		
De Lacroix J	500		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Robert C	500	Butchart S	700
Roche D (2)	37,150	Butler B	550
Rye S	750	Cameron D	1,775
Steele P (2)	700	Canute J	2,264
Sullivan D	800	Carle R	600
Suoin R	500	Carmichael N	5,500
Taylor R	500	Caron J	6,404
Thiboutot J	500	Carpenter D	9,624
Thompson K	1,050	Carston K	4,497
Thomson R	500	Carston K	633
Tooley T	500	Chester R	891
Tremblay E	2,000	Chinnery D	1,340
Vackar M	500	Chubaty W	829
Veinot B	800	Clarke W	560
Viau M	500	Cloutier D	1,100
Viau-Yelle L (2)	1,150	Cohoon W	2,041
Villafranca E	1,900	Coleman L	924
Wyonch B	1,375	Colette L	1,350
Yates G	500	Connor P	700
Advances under \$500 (181)	33,776	Cook T	1,962
	211,271	Cooke G	839
Communications (Government Telecommunications Agency)		Crapeau B	2,426
Kolli L (2)	1,690	Crawford J	1,133
Advances under \$500 (8)	3,145	Creaser S R	1,768
	4,835	Daly E	4,800
	252,762	Darling I	1,500
TRANSPORT		Davison D	500
Department		Dawson A	1,400
Adante E	600	Dewsbury C	2,100
Arbuckle F	4,183	Dondo J (2)	3,000
Arenburg S	1,800	Dryden R	1,519
Armstrong T	1,327	Duff R	1,009
Asanger J	700	Elston C	2,000
Ayers R	2,598	Embleton S	511
Baaten E	900	Erickson E	650
Babington P E	500	Falardeau D	2,000
Bacon R G	770	Farrar D	775
Baker R M	1,763	Ferniga J	600
Banks T	2,000	Finney D C	700
Baribeau M	722	Fleming R G	700
Barr A	850	Fleury R	1,515
Barr W	600	Foremsky M	1,951
Beaudoin G	850	Forsythe D	750
Beck B	1,061	Fulgino R	1,932
Bedford L A	600	Gagon L	869
Beebe R	3,380	Garlough K	2,249
Berger B	2,583	Garneau C	2,105
Bergeron F	3,700	Gawiuk W	737
Berry D	1,050	George D	2,096
Billey D	2,100	German K	850
Blasetti E	1,000	Gervais H	2,010
Bohmer Z	607	Gilbert D	2,000
Boisvert S	750	Gillespie K	2,452
Boudreau C	980	Glavind J	1,400
Bourgeois J	1,473	Guilbault P	1,596
Brauti D	1,800	Hamm S	668
Bray N	1,990	Harris R	1,235
Breedon R P	6,000	Henebry S	700
Brett P F	697	Heron E	1,651
Brown C N	7,827	Hess P	585
Brown R	1,000	Hill A (2)	1,150
Brownridge W	2,400	Hilton F	700
Bryant R	570	Hole R	1,056
Bryant R	827	Holme E	611
Burke W	650	Hopkins D	850
Burrill A	800	Horton M M	700
		Howard R	3,137
		Ibey R	600
		Jensen C	2,284
		Johnston J	1,678
		Jolliffe G	770

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1994—Continued

Name	Amount	Name	Amount
	\$		\$
Jones C V	600	Poole J	1,260
Jones R	1,500	Porter M	1,000
Jull P D	588	Prevost S	1,229
Kaiser B	784	Proulx R	3,150
Karpiak T	930	Pudsey C	600
Kautz G	1,299	Reed R (2)	3,100
Kavanaugh E	500	Reid C	600
Kelly W	848	Reynolds K	1,400
Kennedy M	527	Robertson B	1,384
Klassen D	825	Rogers G	2,354
Koehl P	1,250	Ross R	2,456
Kowalski P	800	Rude G	706
Krahn M	1,500	Saether O	580
Kutash S	2,750	Sagodi P	630
Laird J	2,194	Savage T	900
Laminman R	3,200	Sawatsky D B	6,727
Landgrebe M	1,300	Schilwachter J	1,250
Lauzon B	1,000	Schwartzendruber D	847
Lee D	600	Seeley R E	2,400
Leonard L	1,421	Seeley R G	1,800
Leung L	622	Sitter G	535
Lewis B	3,842	Skinner L	1,147
Lheureux L	2,199	Smith D	559
Lidstone R	650	Snowball T	1,105
Lightfoot B	540	Soady K	600
Logan J	1,078	Sokolan R	1,050
Loutit K	837	Sorge C	1,692
Luettiger F	1,308	Southgate D	500
Ma S	716	Spring J	1,500
Malone J	1,750	Staples K	1,108
Marsh R	600	Staples R	616
Martin D	1,400	Stetson J	1,414
Martin J	600	Stobbs T	610
Mason G	800	Suchodolski S	606
Mathers I	600	Sutherland S	3,044
McFadden J	680	Swanson G	1,496
McGraw G	1,177	Taylor D	700
McGregor C	923	Thompson K	562
McGuigan T J	1,299	Tuomi B (3)	1,413
McLaren R	1,526	Vaillant G	554
McLaughlin K	1,736	Van Dyke J	596
McTaggart G A (4)	638	Van Horn C	750
Melanson C	6,086	Venne G	800
Mentanko D	1,883	Vera L	3,000
Mercredi L	1,490	Wakshinski R	1,647
Merritt D	1,497	Wall N	1,500
Mickanuk M	1,530	Watsyk L	1,600
Miller D D	800	Weatherley J	1,863
Mitchell J	695	Webster W	561
Moddejonge B	2,564	Weighill G	970
Moreau A	1,500	Weir M	1,500
Morin M	1,020	Wesanko G	984
Murray R	1,690	Wetterberg W	778
Nadeau M	1,200	Whiteford N	725
Neilson C	600	Wiegert A	816
Newhook E	600	Wilkie B	1,600
Noseworthy G	2,100	Wilson B	800
Nye R	1,200	Winegarden C	1,500
Nye R	557	Wise B G	675
Oflaherty J	736	Wotherspoon T	877
Oltmanns D	2,933	Wyborn G	605
Pare D	750	Young G J	2,000
Parsonage P	562	Zackodnik G	561
Pederson K B	1,413	Zawadiuk W	1,525
Penny K	700	Zeigler R	3,708
Perry M	650	Advances under \$500 (505)	72,809
Pierpoint W	600		427,396
Ploeg J	500		
Pollock J	600		

Accountable advances—Concluded

Details of accountable advances outstanding as at April 30, 1994—Concluded

Name	Amount	Name	Amount
	\$		\$
National Transportation Agency		Edwards G	500
Advances under \$500 (6)	319	Erlly J	2,900
	427,715	Fallon P	500
		Firth D	500
TREASURY BOARD		Floyd D	500
Secretariat		Griffin L	2,000
Godbout M	500	Grove M	1,276
Moore R	550	Hamilton E	2,000
Sims J	700	Hamilton K	1,250
Way A (2)	1,300	Harrington J (2)	1,440
Advances under \$500 (7)	1,266	Kinghorn M	500
	4,316	Lariviere R	1,000
		Marbella B	600
Comptroller General		Neal B	500
Galambos I	550	Oliver R	1,500
Advance under \$500 (1)	400	Pavich B	1,450
	950	Power C	1,000
	5,266	Robotham M	500
		Smith P	2,000
VETERANS AFFAIRS		Uhrayn B	750
Department		Walker J	1,100
Ali S	500	Advances under \$500 (24)	5,688
Atkinson B	1,000		34,899
Bilodeau L	500		
Coffin I	500	WESTERN ECONOMIC	
Conlin J	2,000	DIVERSIFICATION	
Cote R	945	Advance under \$500 (1)	151
		Grand total	14,602,787

NOTE: Whenever more than one (1) advance was made to an individual, the total number of these advances is reported in brackets adjacent to the name of the individual.

⁽¹⁾ Because of the worldwide diversity of this department's operations, included in this figure are accountable advances deemed outstanding for overall reporting purposes but individually are in doubt because of employees' assertions that they have settled. These cases may involve accounting errors by Missions, missing/lost claims and claims in transit. Also included are cases where recovery action has already been initiated.

Losses of money and public property

Note: Information on losses of money is required by section 79 of the *Financial Administration Act*.

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1993-94

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Customs and Excise					
GST registrants committed fraud by under-reporting under their taxable supplies or over-reporting their purchases or both resulting in overpayment of input Tax Credits	12	1,957,396	(1)	(1)	(1)
Losses of revenue due to fraud or willful misrepresentation on the part of the public (revenues evaded)	Various	22,241,438	(1)	(1)	(1)
Taxation ⁽²⁾					
		24,198,834			

⁽¹⁾ Recovery is made through the Collections groups for all monies owing by taxpayers. There is no control made by the Collection's Division as to the year the amount is being recovered.

⁽²⁾ Systems presently in existence cannot provide information with respect to losses of revenue due to fraud or willful misrepresentation in 1993-94.

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE					
Department					
Personnel use of taxi vouchers		66			66
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims for grants and contributions	5	193,268		59,236	134,032
COMMUNICATIONS					
Department—					
Environment (Parks Program)					
Theft of cash at Golden Chamber of Commerce office	20	325		325	
Theft of cash at Banff National Park	20	2,700		2,700	
Theft of petty cash at Fort St. James National Historic Site	20	63		63	
Multiculturalism and Citizenship					
Theft of funds received in payment of citizenship fees at the Toronto Citizenship Card Centre	1	1,965		1,965	
Payment of citizenship fee with counterfeit money	1	50		50	
Secretary of State					
Theft of a pay cheque due to it being cashed fraudulently	1	1,172		1,172	
Money recovered by collecting agency employee but not transmitted to government	1	600		600	
National Film Board					
Theft of receipts in the Vancouver regional office	80	326		326	
Theft of receipts in the Winnipeg regional office	80	617		617	
Fraudulent use of a data line by a hacker	80	22,330		22,330	
Public Service Commission					
Loss of petty cash	10	15	15		
EMPLOYMENT AND IMMIGRATION					
Department/Commission—					
Employment and Immigration					
Theft of petty cash by burglary of following responsibility centres:					
Recovery—Quebec	5	320		320	
Hull	5	180		180	
Jonquiere	5	56		56	
Reseau Outaouais	5	79		79	
Reseau Outaouais	5	35		35	
Loss of receipts of following responsibility centres:					
False notes received:					
Farnham	5	20		20	
Laval	5	20		20	
Longueuil	5	20		20	
Fraudulent use of government telephones for personal use —					
CEC	5	254	254		
Theft of Public Monies — Toronto South	1	217	217		
Theft of cash and cheques — Rexdale	13	160	160		
Submission of duplicate overtime claims — Toronto					
South	1	801			801
Falsification of Trainee documents on ISJ Agreements	10	93,000			93,000
Cash receipts shortage — Scarborough North	13	10		10	
Cashier shortage - CEC Hastings	5	10		10	
Cashier shortage - CEC Matsqui	5	10		10	

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of petty cash - CEC Penticton	5	188		188	
Misappropriation of Public Funds - RHQ Nfld	1	364	359	5	
Cashier shortage - CEC Calgary	5	100		100	
Unemployment Insurance Benefits obtained by fraud		148,255,302	50,837,491	2,117,932	95,299,879
Misappropriation of receipts for the replacement of social insurance number cards: Longueuil Employee Centre	5	260	230		30
Social Insurance Number replacement fees retained for personal use CEC Downsview	5	1,470	1,090		380
Receipt books had not been recorded and deposited CEC Toronto East	5	12,910			12,910
ENERGY, MINES AND RESOURCES					
Department					
Energy, Mines and Resources					
Theft of receipts	1	1,373		1,373	
Theft of petty cash	1	305		281	24
Theft of cash	1	4		4	
Forestry					
Employee on travel status in Amsterdam had money stolen	1	100		100	
ENVIRONMENT					
Department					
Theft of taxi chits and fraud at Communication Branch	1	607		607	
Theft of taxi chits and fraud at Corporate Services, Word Processing	1	144		144	
Theft of travelers cheque at Technical Development Branch	5	400			400
Theft of petty cash at Technical Development Branch	5	155		155	
Theft of petty cash at the Industrial Program Branch	5	500		500	
Theft of petty cash at the Whitehorse Office	5	4		4	
Theft of receipts	5	88		88	
Break-in at office, Regina	5	175		175	
Accidental loss of accountable advance by an employee	5	1,200		1,200	
EXTERNAL AFFAIRS					
Department					
Theft of immigration, mission visa/consular funds	1	3,792	260	3,532	
Theft of money, mission funds	1	11,103	11,103		
Loss of passport receipts	Statutory	37	37		
Loss of immigration, mission visa/consular funds	1	1,800	1,621	179	
Loss of money, mission funds	1	3,557			3,557
Loss of petty cash advance funds	1	115	115		
Misappropriation of Public Funds	1	24,068	4,376		19,692
Cashier shortage: total gross shortages \$560; total gross overages \$380	Statutory	180		180	
Receipt of counterfeit bills	1	646		646	
Canadian International Development Agency					
Theft of petty cash	20	150		150	
FISHERIES AND OCEANS					
Department					
Cashier shortage: total gross shortages \$2,600 total gross overages \$2,240	1	360		360	
Fraudulent use of Government of Canada Calling Card	1	2,000	2,000		
Theft of petty cash at the Tracadie-Sheila Area Office	1	632			632
Theft of the Sale of Commercial Fishing Licences at Tofino, BC	1	4,820	4,820		
Theft of receipts	1	1,403	1,403		

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	9,725			9,725
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	5,460		5,460	
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	2,862		206	2,656
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	855	35		820
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	1,205	350	855	
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	6,528			6,528
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	6,118	400	3,718	2,000
Fraudulent claims for education assistance—					
British Columbia	5	5,500		2,551	2,949
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	5,206	350	210	4,646
Fraudulent claims for social assistance payment—					
Saskatchewan Region	5	3,585	1,050	2,535	
False or fraudulent claims for Isolated Post					
Allocation—Yukon Region	5	3,102	1,102		2,000
Misappropriation of receipts—Alberta Region	5	309			309
INDUSTRY, SCIENCE AND TECHNOLOGY					
Department					
Industry, Science and Technology					
False or fraudulent claims for Small Business					
Loan Guarantees	Statutory	78,076	1,500	76,576	
Consumer and Corporate Affairs					
Theft of petty cash		241		241	
JUSTICE					
Department					
Long-distance telephone charges	1	5,581	5,581		
NATIONAL DEFENCE					
Department					
Fraudulent Leave Transportation Allowance claims					
5 Wing Goose Bay	1	12,073	12,073		
Theft of a standing advance 15 Wing Moose Jaw	1	1,997			1,997
Discrepancy in money held by cashier 15 Wing Moose Jaw	1	62	62		
Fraudulent travel claims Northern Area					
Headquarters Yellowknife	1	79,500			79,500
Discrepancy in money held by cashier Camp Polom Yugoslavia	1	1,445			1,445
Alleged contract fraud by a member CFB Montreal	1	134,425			134,425
Misuse of a standing advance 18 Wing Detachment Penhold	1	82	82		
Theft of funds from a standing advance CFB Toronto	1	114			114
Theft of a standing advance 7 Wing Ottawa	1	555			555
Theft of a standing advance 7 Wing Ottawa	1	93			93
Fraudulent Acquittance Rolls Regiment de la Chaudière (QG SQFT)	1	27,192			27,192
Discrepancy in a standing advance CFB Lahr	1	1,559			1,559
Theft of funds from standing advances 15 Wing Moose Jaw	1	1,355			1,355
Error in foreign currency Camp Polom Yugoslavia	1	472			472
Loss of cash from standing advance NDHQ Ottawa/AU	1	270			270
Loss of standing advance CFB Petawawa	1	450			450
Cashier shortages: Total gross shortages	1	7,422		7,422	

Losses of money and public property—Continued**Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Emergency Preparedness Canada					
Loss of cash refund	15	2,855		2,855	
NATIONAL HEALTH AND WELFARE					
Department					
Theft of petty cash	20	174		174	
Theft of cash receipts	20	800		800	
Fraudulent claims for benefits:					
Family Allowances	Statutory	113,772	904		112,868
Old Age Security	Statutory	256,140	11,052		245,088
Canada Pension Plan	Statutory	244,571			244,571
NATIONAL REVENUE					
Customs and Excise					
Cashier differentials: gross cash shortages \$9,670;					
gross cash overages \$12,304	1	(1)		(1)	
Miscellaneous losses of cash not attributable to wrongdoings	1	376		376	
Fraudulent travel expense claims	1	851	851		
Theft of revenue	1	31,446	11,387	20,059	
Fraudulent use of government telephones	1	1,539	1,539		
Fraudulent use of taxi coupons	1	167		167	
Fraudulent sick leave	1	1,494			1,494
Taxation					
Cashier shortages: total gross shortages \$2,200;					
total gross overages \$191	15	2,009		2,009	
Theft of petty cash	15	100		100	
PRIVY COUNCIL					
Canadian Transportation Accident Investigation and Safety Board					
Theft of petty cash	15	100		100	
SECRETARY OF STATE					
Department					
Employment and Immigration (Immigration Program)					
Cashier shortage—CIC Nanaimo	15	50		50	
Theft of petty cash by burglary:					
René-Lévesque Immigration Centre	15	346		346	
René-Lévesque Immigration Centre	15	921		921	
Loss of receipts for the following centre:					
Montréal Immigration Centre	15	20		20	
Underpayment of Cash Bond—					
Terminal 3 P.O.E.	20	20		20	
Loss of Cash Float—Mississauga	15	50		50	
Theft of Public Monies—Inland	1	1,092	1,092		
SOLICITOR GENERAL					
Department					
Theft of petty cash	1	20		20	
Correctional Service					
Theft of receipts	15	82		82	
Loss of petty cash	15	100		100	
Royal Canadian Mounted Police					
Loss of seized drug exhibit money	1	8,740			8,740
Loss of warrant money	1	910		910	
Loss of firearm acquisition certificate money	1	300			300

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1993-94—Concluded

Brief description of loss	Charged to 1993-94 Vote	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
SUPPLY AND SERVICES					
Department—					
Supply and Services					
Theft of petty cash	2	161		161	
Public Works					
Theft from petty cash, Sir Charles Tupper Building, Ottawa, Ontario	1	11		11	
Receiver General—Cheque Redemption Control Branch					
Receiver General cheques including unemployment insurance benefit warrants and Bank of Canada cheques—					
Forged endorsements (20,859 cases)		5,616,643	5,616,643		
Irregular endorsements (583 cases)		145,938	145,938		
Not endorsed (503 cases)		246,684	246,684		
Others (945 cases)		409,858	409,858		
Canada Post Corporation (CPC):					
Forged endorsement (1 case)		808	808		
Departmental bank accounts					
Forged endorsement (1 case)		319	319		
Not endorsed (1 case)		1,308	1,308		
Others (2 cases)		2,437	2,437		
TRANSPORT					
Department					
Fraudulent use of credit card	1	2,700	2,700		
VETERANS AFFAIRS					
Department					
False or fraudulent claims for War Veterans					
Allowance benefits		60,793	34,904		25,889
Fraudulent endorsement of Canadian Pension Commission					
cheques cashed following death of payee		125,492	2,217		123,275
Fraudulent claim for Canadian Pension Commission					
benefits		41,110	5,665	35,445	
Theft of petty cash		678		678	
Employee fraudulently issued cheques to self		37,735	37,735		
Misappropriation of public funds by an employee		27,503			27,503
		156,441,643	57,422,177	2,383,275	96,636,191

(1) No loss of money due to overages exceeding shortages.

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE				
Department				
Theft of computers	37,413		37,413	
Vandalism of vehicles	6,543		6,543	
Theft of compact disk	400		400	
Theft of computer equipment and software	14,524	800	13,724	
Theft of taxi chit book	2,000	2,000		
Theft of vehicle	3,109		3,109	
Theft of a farm gate	150		150	
Destruction of VAX computer	26,600		26,600	
Theft of tools and VCR at Delhi Research Station	39,473	20,802	18,671	
COMMUNICATIONS				
Department				
Environment (Parks Program)				
Theft of two muskets from Fort Langley National Historic Park	500		500	
Theft of skiing/mountaineering equipment from Norquay Warden Office	1,255		1,255	
Vandalism to window, Fort St. James	641		641	
Wireless ear piece (radio)	350		350	
Theft of camera and lenses (2)	2,693		2,693	
Theft of sign	1,860		1,860	
Theft of equipment	1,400		1,400	
Theft of radio and charger	4,000		4,000	
Theft of weapon—9 mm Browning	250		250	
Theft of lawn tractors, mowers and other grass cutting equipment	10,688		10,688	
Theft of hand and power tools (2)	41,007		41,007	
Theft of boats and motors	2,030		2,030	
Theft of pumps and generators	7,512		7,512	
Theft of electronic equipment—computers (6), phones (3), audio visual equipment (3)	283,236		283,236	
Theft of consumables—oil, paint brushes, welding rods, cleaning supplies	31,995		31,995	
Theft of artifacts	925		925	
Theft of spotlight	500		500	
Vandalism of table and pillar	300		300	
Break-in of Grande-Hermaine	200		200	
Vandalism, Frontenac kiosk	1,100		1,100	
Vandalism, doorway and doorknob	450		450	
Vandalism, fence and padlock	100		100	
Theft of bicycle stop	400		400	
Vandalism, parking barrier	100		100	
Theft of 2 paintings	4,000		4,000	
Vandalism, boat and launch	100		100	
Theft of signal lights	200		200	
Vandalism, bench	200		200	
Vandalism, pannelling (2)	1,700		1,700	
Vandalism with a hatchet	600		600	
Vandalism, miscellaneous furniture	200		200	
Vandalism, wharf railing	200		200	
Theft of fire extinguishers (4), and first aid kits (3)	440		440	
Vandalism, fence (3)	1,400		1,400	
Theft and vandalism, Barrage St-Ours	4,000		4,000	
Theft and vandalism of streetlights (10)	9,260		9,260	
Theft and vandalism of chalet	600		600	
Theft of security kit	2,173		2,173	
Theft of fax machine and photocopier	2,195		2,195	
Vandalism of footbridge pole	200		200	
Vandalism and theft of flag	1,000		1,000	
Vandalism of dam	1,000		1,000	
Vandalism, footbridge	300		300	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism of canal ladder	438		438	
Miscellaneous vandalism	8,007		8,007	
Miscellaneous theft	1,057		1,057	
Multiculturalism and Citizenship				
Theft of computer equipment at the Hamilton District Office	3,000		3,000	
Secretary of State				
Two theft incidents of computer equipment at Headquarters	1,215		1,215	
Two theft incidents of office equipment at Headquarters	1,564		1,564	
Theft of computer equipment at the Quebec regional office	500		500	
National Film Board				
Theft of a Panasonic VCR/14in. TV	850		850	
Theft of a recorder/playback Sony	1,595		1,595	
Theft of a Hitachi VHS VCR	588		588	
Theft of a Digital printer LA70-AA	469		469	
Theft of a Sharp electronic agenda and of an agenda card	630		630	
Theft of softwares Windows, Wordperfect and Fastback	400		400	
Theft of an adaptor Zircom Pocket III	391		391	
Theft of a Sharp laptop computer	1,521		1,521	
Theft of a Magazine Aaton	2,648		2,648	
Theft of a portable computer Tandy 200 W/drive unit	1,693		1,693	
Theft of a Mac Viz digitized software	795		795	
Theft of a Sharp laptop computer	1,800		1,800	
Theft of a Motorola cellular telephone	1,895		1,895	
Theft of a JVC VCR recorder	2,079		2,079	
Public Service Commission				
Theft of microcomputers	12,775		12,775	
Theft of technical equipment	535		535	
Theft of automobile	18,921		1,164	17,757
EMPLOYMENT AND IMMIGRATION				
Department/Commission				
Employment and Immigration				
Theft of tools from government vehicle	220		220	
Howe Sound CEC—theft of computer monitor printer facsimile machine & telephone from office	3,600		3,600	
Theft—computers in Quebec	41,699		41,699	
Theft—computers TV and VCR in Ontario	9,583		9,583	
Theft—computers TV and VCR in NHQ	23,165		23,165	
Labour				
Theft of computer equipment	12,200		12,200	
ENERGY, MINES AND RESOURCES				
Department				
Energy, Mines and Resources				
Theft of informatics and related equipment	113,662		107,923	5,739
Theft of other equipment	28,400		28,400	
Theft of miscellaneous supplies	1,591		1,591	
Vandalism of Crown vehicles	1,995		1,995	
Forestry				
Theft of microcomputers	13,040		13,040	
Theft of tools	2,000		2,000	
Theft of computer	3,500		3,500	
Theft of cameras	827	500	327	
Theft of miscellaneous equipment	75		75	
ENVIRONMENT				
Department				
Damages to office doors and secure containers	5,120		5,120	
Theft of software (2)	224		224	
Theft of software manual	10		10	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of picture	150		150	
Theft of calculator (2)	110		110	
Theft of answering machine	175		175	
Theft of color monitor	2,450		2,450	
Theft of Corel Draw software	800		800	
Theft of memory chip	250		250	
Theft of laptop computer	1,750		1,750	
Theft of tool case and miscellaneous items	1,830		1,830	
Theft of fax external modem	229		229	
Theft of all terrain vehicle	4,832		4,832	
Theft of safe	3,000		3,000	
Theft of master keys	550		550	
Theft of VHF radios	4,000		4,000	
Theft of camera	400		400	
Theft of binoculars	290		290	
Break-in office, Regina	35,961	25,125	10,836	
Vandalism and burglary to four Government vehicle	2,289		2,289	
Theft of gas and damage to Government vehicle fuel tank door, Park Plaza	158		158	
Theft of gas and theft of winch attached to Government vehicle bumper, Park Plaza	885		885	
Theft of five tires and rims and broken window on Government vehicle	1,292		1,292	
Vandalism to Government vehicle and theft of cellular phone and tool kit	1,350		1,350	
Gauge station missing from site	1,100		1,100	
Boat and motor stolen from gauge station	800		800	
Theft, computer laptops, video tape recorder	8,985		8,985	
Theft, manometer kit	100		100	
Theft, computer laptop, fax machine	6,846		6,846	
Theft, VCR's	1,079		1,079	
Theft, solar panels	4,000		4,000	
Theft of portable computer	4,500		4,500	
Theft of personal computer	9,000		9,000	
Theft of motor vehicle	25,000		25,000	
Theft of equipment	1,000		1,000	
Theft of Telcon hardware (module in the satellite antenna)	7,200		7,200	
EXTERNAL AFFAIRS				
Department				
Theft of furniture and equipment	1,773	1,773		
Theft of portable cellular telephone	1,236		1,236	
Theft of laptop computer and peripherals	1,828		1,828	
Theft of vehicles	222,895		222,895	
FINANCE				
Department				
Theft of tape drive	524		524	
Theft of modem	305		305	
Theft of test equipment	4,000		4,000	
Auditor General				
Theft of a cellular telephone	724		724	
Theft of a printer	478		478	
Theft of microcomputers	12,335		12,335	
Federal Office of Regional Development—Quebec				
Theft of cellular phones (3 incidents, 3 phone equipments)	2,100		2,100	
Theft of four tires	400		400	
Theft of a water cooling system	159		159	
Office of the Superintendent of Financial Institutions				
Theft of one microcomputer	4,876		4,876	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
FISHERIES AND OCEANS				
Department				
Theft of radio equipment, VCR batteries, cameras, binoculars and accessories	21,882		21,882	
Theft of generators and pump	5,163		5,163	
Theft of boats, outboard motors, trailers and power winch	20,857		20,857	
Theft of vehicle accessories	3,335		3,335	
Theft of laboratory scale	1,200		1,200	
Theft of computers and computer equipment	12,899		12,899	
Theft of tools and equipment	2,425		2,425	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of computer equipment (Headquarters Region)	3,600		3,600	
Theft of microcomputers (Headquarters, Manitoba and British Columbia Regions)	22,255		22,255	
Theft of tools (NWT Region)	200		200	
Theft of office supplies (Quebec Region)	259		259	
INDUSTRY, SCIENCE AND TECHNOLOGY				
Department				
Industry, Science and Technology				
Theft of microcomputer equipment	15,326		15,326	
Theft of VCR	600		600	
Consumer and Corporate Affairs				
Theft of microcomputer	8,800		8,800	
Canadian Space Agency				
Disappearance of a computer reference guide at 500 René-Lévesque West Montreal	50		50	
VCR missing at R-92	600		600	
Theft of cellular phone in vehicle at employee's residence	550		550	
Disappearance of office's lamps (38) in St-Hubert	6,000		6,000	
Disappearance of VCR in St-Hubert's Space Station's offices	350		350	
Modem missing in St-Hubert	600		600	
Communication cables missing in St-Hubert	175		175	
Telephones missing (6) in St-Hubert	780		780	
Theft of computer and modem at employee's residence	7,185		7,185	
Computer equipment/components disappeared in St-Hubert	1,014		1,014	
Disappearance of software "Procomm for Windows" in St-Hubert	140		140	
National Research Council of Canada				
Reported missing—PowerBook Computer	4,420		4,420	
Theft of aluminium boat	239		239	
Theft of outboard motor	5,400		5,400	
Theft of computer	4,550		4,550	
Theft of Ogivar laptop computer	3,400		3,400	
JUSTICE				
Department				
Theft of microcomputers	34,947	2,245	32,702	
Theft of cellular telephone	1,095		1,095	
Theft of electronic organizer	400		400	
Theft of laminating machine	350		350	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Theft of tools	15,040	629	14,411	
Theft of fire hose	5,124		5,124	
Theft of musical instruments	4,050		4,050	
Theft of electric motor	3,495		3,495	
Theft of two gas motors	4,110		4,110	
Theft of ammunition/explosives	3,587	72	3,515	
Theft of two pairs of binoculars	1,490		1,490	
Theft of personal equipment	22,976	1,139	21,837	
Theft of technical equipment	8,502	598	7,904	
Theft of clothing	11,240	958	10,282	
Theft of Zodiac pneumatic canoe	3,495		3,495	
Theft of infrared night vision goggles	8,352		8,352	
Theft of stereo equipment	1,863		1,863	
Theft of three computers and software	11,549		11,549	
Theft of communications equipment	15,851		15,851	
Theft of electric floor polisher	1,398		1,398	
Theft of meat cutter and attachments	3,204		3,204	
Personal equipment not returned	6,257		6,257	
Theft of weapons and associated equipment	929	192	737	
Theft of tent	4,867		4,867	
Theft of six radios	6,600		6,600	
Theft of camping gear	1,280		1,280	
Theft of 20 sleeping bags	1,698		1,698	
Theft of two ceremonial swords	971		971	
Vandalism to vehicle	650		650	
Vandalism to property	4,900		4,900	
Vandalism to building	1,700		1,700	
Wilful damage to property	1,851		1,851	
Wilful damage to helicopter	12,483		12,483	
Arson to range shelter	21,630		21,630	
Arson to buildings	17,708		17,708	
Issued equipment not returned	9,609		9,609	
NATIONAL HEALTH AND WELFARE				
Department				
Theft of Notebook computer	5,546		5,546	
Theft of electronic organizer	259		259	
Theft of pocket dictating unit	295		295	
Equipment stolen during break-in	1,200		1,200	
NATIONAL RENEWUE				
Customs and Excise				
Theft of shelves	2,000		2,000	
Theft of computer and computer equipment	76,121		76,121	
Theft of communication equipment	3,402		3,402	
Damage to Fleet vehicle	1,886	1,886		
Taxation				
Theft of laptop computer	1,800		1,800	
Theft of attaché case	97		97	
Theft of calculators	49		49	
PRIVY COUNCIL				
Department				
Theft of technical equipment	3,782		3,782	
Theft of cellular telephones	2,247		2,247	
Canadian Centre for Management Development				
Theft of a camera	250		250	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Transportation Accident Investigation and Safety Board				
Theft of protective equipment and clothing	1,200		1,200	
Chief Electoral Officer				
Theft of chairs in the Electoral District of St. Albert	160		160	
Theft of table and flag in the Electoral District of St. Boniface	160		160	
Thefts of microcomputers and other EDP peripheral equipment in the Electoral District of Okanagan Centre	22,641		22,641	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Capilano—Howe Sound	1,423		1,423	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Richmond—Wolfe	3,299		3,299	
Theft of microcomputer and other EDP peripheral equipment in the Electoral District of Fredericton—York—Sunbury	1,423		1,423	
Theft of microcomputers and other EDP peripheral equipment in the Electoral District of Rosemont	7,568		7,568	
Theft of printer in the Electoral District of St-Hyacinthe—Bagot	1,876		1,876	
Theft of microcomputers and other EDP peripheral equipment in the Electoral District of Bonaventure— Îles-de-la-Madeleine	4,269		4,269	
Thefts of printers in the Electoral District of Carleton—Gloucester	3,734		3,734	
Theft of printer in the Electoral District of York West	1,500		1,500	
Theft of microcomputer and other EDP peripheral equipment in the Electoral Boundaries Commission of Alberta	1,873		1,873	
SECRETARY OF STATE				
Department				
Employment and Immigration (Immigration Program)				
Theft of laptop computer from employees home	3,200		3,200	
Theft—3 computers—fax machine in Ontario	10,777		10,777	
Theft—computers in NHQ	9,696		9,696	
SOLICITOR GENERAL				
Correctional Service				
Theft of hockey sticks	1,920		1,920	
Theft of sandpaper	260		260	
Theft of propane scale	107		107	
Vandalism of motor vehicle	295		295	
Theft of four microwaves	800		800	
Theft of magnetoscope	300		300	
Theft of video camera	876		876	
Theft of Epson printer	1,362		1,362	
Theft of Epson printer LQ 1000	1,362		1,362	
Theft of Phillips computer	1,650		1,650	
Theft of video camera	1,050		1,050	
Break, enter and theft	21,608		21,608	
Theft of camcorder	793		793	
Theft of TV and recorder	1,100		1,100	
Break and enter—loss of TV and VCR	800		800	
Theft of notebook computer	4,500		4,500	
Theft of microwave	166		166	
Theft of video camera	900		900	
Theft of VCR	300		300	
Theft of TV	300		300	
Loss due to arson	38,343		38,343	
Vandalism of cell effects	3,100		3,100	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Royal Canadian Mounted Police				
Theft of equipment	10,184	400	9,784	
Vandalism of police cars	63,853	200	56,984	6,669
Vandalism of buildings	57,879		57,879	
Vandalism of building contents	23		23	
SUPPLY AND SERVICES				
Department				
Supply and Services				
Theft of laptop Eurocom	2,700		2,700	
Theft of electronic Roladex	500		500	
Theft of computer (with software)	2,500		2,500	
Theft of electronic labeling machine	350		350	
Theft of laptop computer (JCP)	7,415		7,415	
Theft of cables adapter	239		239	
Theft of hard drive and software	239		239	
Public Works				
Theft of computers	61,044		61,044	
Theft of software and peripherals	1,725		1,725	
Theft of VCR	1,500		1,500	
Theft of video equipment	2,750		2,750	
Theft of cameras	1,674		1,674	
Theft of refrigerant leak detector	250		250	
Theft of lamp on AMP Meter	100		100	
Theft of binoculars	215		215	
Theft of wooden boat	450		450	
Theft of digital multimeter	265		265	
Theft of Poulin chain saw	400		400	
Theft of calculators	75		75	
Theft of cellular phones	675		675	
Theft of tools	8,050		8,050	
Theft of printer	1,614		1,614	
Theft of Backoract Electronic Combustion analyzer	1,000		1,000	
Theft of stock	3,150		3,150	
Theft of a roll of plastic	50		50	
TRANSPORT				
Department				
Theft of telecommunication equipment	7,712		7,712	
Theft of a personal computer system	3,400		3,400	
Theft of a monitor and VHS player with case	1,730		1,730	
Theft of a monitor	1,179		1,179	
Theft of a Truvision projector	1,678		1,678	
Theft of a portable facsimile	2,445		2,445	
Theft of a cellular phone	1,694		1,694	
Theft of an outboard motor	1,627		1,627	
Theft of a hand held cellular phone	1,624		1,624	
Theft of a camera and accessories	600		600	
Theft of office equipment	5,600		5,600	
Theft of a portable cellular phone	1,043		1,043	
National Transportation Agency				
Theft of Notebook computer	2,000		2,000	
TREASURY BOARD				
Secretariat				
Theft of disk drive	100		100	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1993-94—Concluded

Brief description of loss	Amount of loss	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
VETERANS AFFAIRS				
Department				
Theft of video cassette recorder	499		499	
Theft of equipment by two employees	55,000	9,178	45,822	
Theft of laptop computers	6,600			6,600
Vandalism to vehicles	454			454
	2,256,727	68,497	2,151,011	37,219

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
AGRICULTURE						
Department						
Damages following accidents				30,663		30,663
Laboratory fire—Delhi Research Station	153,302	10,703	244,168			408,173
Fire caused by electrical short—tractor			10,000			10,000
Frozen water line in pesticide storage building— Lethbridge, Alberta	5,000					5,000
COMMUNICATIONS						
National Archives of Canada						
Toshiba Laptop Computer			3,500			3,500
EMPLOYMENT AND IMMIGRATION						
Department						
Vehicle accident in Nova Scotia				7,500		7,500
Vehicle accident in New Brunswick				16,500		16,500
Vehicle accident in Saskatchewan				1,889		1,889
ENERGY, MINES AND RESOURCES						
Department						
Forestry						
Minor damage due to a collision				251		251
Minor damage due to a collision				594		594
Minor damage due to a collision				1,744		1,744
Minor damage due to a collision				590		590
Minor damage due to a collision				1,415		1,415
Minor damage due to a collision				4,400		4,400
Lightning strike			8,300			8,300
EXTERNAL AFFAIRS						
Department						
Damage following accidents				139,202		139,202
FISHERIES AND OCEANS						
Department						
Losses due to fire — autoclave sterilizer			6,850			6,850
Portable telephone radio lost in sea			2,858			2,858
Losses resulting from the occupation of the Department of Fisheries and Oceans Offices by the Cod Fishermen's Coalition		4,155	6,064			10,219
Oceanic equipment (current meter) lost in the Hudson's Bay			246,632			246,632
Damage due to vehicle accidents				69,791		69,791
Lost at sea, fish transportation tank, portable telephone radio and current meter			10,012			10,012
Damage due to accident — Floating race ways			18,000			18,000
Inadvertently disposed of refrigerator & vacuum by Dumping — Remote site			2,300			2,300
Damaged computer on Russian Ship during Canada/Russia Exchange Program			6,008			6,008
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Damage to motor vehicle				7,582		7,582
INDUSTRY, SCIENCE AND TECHNOLOGY						
National Research Council of Canada						
Water treatment station—object fell on it ASPM Ottawa Ont			3,522			3,522
Hewlett Pakard Computer damaged by power surge IMD St John's Nfld			6,925			6,925
Fire at building M-50 Ottawa Ont	1,079,000	590,000				1,669,000

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94—Continued

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
Fires at 7 Wing Ottawa	42,000		1,800	30,237		74,037
Peacekeeping in CCUNPROFOR			48,833	4,867	4,057	57,757
Fires at CFB Valcartier	1,300			18,671		19,971
Fires at 4 Wing Cold Lake	81,242		3,317	2,445		87,004
Fire at 12 Wing Shearwater	1,000					1,000
Fire at CFB Montreal	7,000		14,244			21,244
Fuel leak in vehicle at CFB Montreal				2,541		2,541
Fire on HMCS Iriquois				5,000		5,000
Fire at CFB Halifax	5,000	2,500				7,500
Fire at Construction Engineering Production Centre Vernon BC	10,000					10,000
Fire at CFB Esquimalt	7,000					7,000
Fires at CFS Masset	2,112		2,145			4,257
Fire at CFB Calgary	2,500					2,500
Fire at CFS Alert	6,000					6,000
Fires at CFB Borden	63,000					63,000
Fire at CFB Wainwright				4,011		4,011
Fire at CFB Petawawa				4,136		4,136
Fire at CFB Gagetown			6,158	10,500		16,658
Fire at Camp Ipperwash	21,600					21,600
Fire at CFB Kingston	7,000					7,000
Fires at CFB Suffield	2,500	1,000		28,910		32,410
Ruptured line sweeper vehicle at 15 Wing Moose Jaw				1,000		1,000
Fire at CFB Lahr	2,300	136,700				139,000
Fires at 14 Wing Greenwood	20,000	800				20,800
Cracked heat exchanger at 18 Wing Edmonton	1,215					1,215
Fire at 22 Wing North Bay	30,000					30,000
Fire on CFAV Quest				27,000		27,000
Fire at 3 Wing Bagotville	5,000					5,000
Fire at CFB Moncton	1,500					1,500
Loss of equipment at MARPAC			35,961			35,961
Damaged equipment on posting from Germany			2,268			2,268
Tudor aircraft crash			3,458	308,000		311,458
Fire in cadet storage building		11,309				11,309
Damage to POL storage facility at CFAD Angus	1,000					1,000
Traffic accidents at CFS Masset				13,156		13,156
Traffic accidents at Land Forces Central Area				28,870		28,870
Fire at Land Forces Central Area			2,085			2,085
Accidental damage to snow compactor at Land Forces Central Area			3,640			3,640
Accidental damage to DND vehicles				1,574,115		1,574,115
Accidental damage to DND property by DND vehicles					174,868	174,868
NATIONAL HEALTH AND WELFARE						
Department						
Car accidents				43,768		43,768
Vandalism of buildings	48,300					48,300
NATIONAL REVENUE						
Customs and Excise						
Damages resulting from accidents				26,719		26,719
SOLICITOR GENERAL						
Correctional Service						
Damage to diesel engine during engagement			25,000			25,000
Damage to computer from water flood			15,000			15,000
Damage due to fire		6,000				6,000
Damage following motor vehicle accident				26,818		26,818
Damage to school and inmate laundry from electrical transformer fire		4,500				4,500
Damage to kitchen range from propane gas leak			3,650			3,650

Losses of money and public property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1993-94—Concluded**

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police						
Damages to vehicles due to accidents	7,495		51,558	1,076,434		1,135,487
SUPPLY AND SERVICES						
Department						
Public Works						
Government building leading dock damaged by a motor vehicle accident	5,424			1,422		6,846
Motor vehicle accident — Route 55 Sherbrooke				1,625		1,625
Motor vehicle accident — Boulevard Metropolitain, Montreal ...				1,813		1,813
Motor vehicle accident — 300 St-Paul, Quebec				1,655		1,655
Motor vehicle accident — Beauport, Quebec				1,057		1,057
TRANSPORT						
Department						
Damage following accident			5,930	24,646	36,004	66,580
	1,618,790	767,667	800,186	3,551,537	214,929	6,953,109

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department						
Falsification of documents to obtain payment under a contribution agreement	1992-93	5,883				5,883
COMMUNICATIONS						
Department—						
Environment (Parks Program)						
Damage to snowsheds	1989-90	11,973		11,973		
Motor vehicle accident—Mount Revelstoke/Glacier National Park	1992-93	3,192		3,192		
Motor vehicle accident—Mount Revelstoke/Glacier National Park	1992-93	4,847		4,847		
Theft of working capital—Fort of Louisbourg	1991-92	4,927			4,927	
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	446	38,155		71,102
Fraudulent use of credit cards	1992-93	4,351		4,351		
Theft of receipts at the videocassette library in Montreal	1992-93	8,176		5,543		2,633
EMPLOYMENT AND IMMIGRATION						
Department/Commission						
Falsification of documents to permit a third party to receive contributions through the Job Development Program	1986-87	17,500				17,500
Losses of receipts at:						
CEC Frontenac	1992-93	20		20		
CEC Montreal/LaSalle	1992-93	10		10		
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	74,368,287	1,365,935	5,983,903	11,744,584
Unemployment insurance benefits obtained by fraud	1989-90	111,546,305	94,398,882	2,929,884	2,474,645	11,742,894
Unemployment insurance benefits obtained by fraud	1990-91	107,423,982	83,882,387	4,927,735	4,555,204	14,058,656
Unemployment insurance benefits obtained by fraud	1991-92	107,582,013	69,622,375	10,042,206	3,708,994	24,208,438
Unemployment insurance benefits obtained by fraud	1992-93	146,306,971	56,503,885	34,343,255	2,484,524	52,975,307
ENERGY, MINES AND RESOURCES						
Department						
Misuse of government funds	1992-93	53,794		14,649		39,145
ENVIRONMENT						
Department						
Fraudulent claims for payment, Downsview Headquarters	1992-93	20,500		20,500		
EXTERNAL AFFAIRS						
Department						
False and fraudulent travel claims currently under investigation (airline tickets)	1989-90	(1)	494,520	63,608	(1)	(1)
Fraudulent travel claims—Falsification of airway bills	1991-92	15,644 (2)				15,644
Theft of medical advance refund	1992-93	214			214	
Loss of immigration, mission visa/consular funds	1992-93	5,064	463	1,033	3,568	
Theft of visa cost recovery funds	1992-93	41,116 (2)		2,505		38,611
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163				4,094,163
Loss of and damage to vehicles due to accident	1992-93	250,000				250,000

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FINANCE						
Office of the Superintendent of Financial Institutions						
Theft of microcomputer	1992-93	750		750		
FISHERIES AND OCEANS						
Department						
Theft of receipts, Nain	1991-92	65				65
Personal use of long distance calls	1992-93	3,188	1,507	1,681		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance payments to ineligible recipients, Shellbrook district, Saskatchewan Region	1987-88	20,784 ⁽²⁾	5,282 ⁽²⁾	1,044		14,458
Falsification of information given by recipient to obtain issuance of social assistance payments while collecting unemployment insurance, Saskatoon district, Saskatchewan Region	1988-89	5,170	1,000		4,170	
Falsification of documents to obtain issuance of social assistance payments to ineligible recipients, Yorkton district, Saskatchewan Region	1988-89	2,032	1,520		512	
Falsification of documents to permit issuance of social assistance payments, Regina Counselling Centre, Saskatchewan Region	1988-89	4,794	575			4,219
Falsification of information to permit issuance of social assistance payments and education allowance to the same recipient for the same period, Yorkton district, Saskatchewan Region	1988-89	2,589	1,200		1,389	
Fraudulent claims for education benefits, Atlantic Region	1989-90	12,000	4,600	200	7,200	
Fraudulent claims for purchase of material, Saskatchewan Region	1989-90	1,898			1,898	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1990-91	797	50	166	581	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	5,535	3,240	2,878	2,102
Fraudulent claim for travel claims, Headquarters Region	1991-92	3,800 ⁽²⁾	3,029 ⁽²⁾		771	
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	750 ⁽²⁾	3,250		4,890
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	2,000		675		1,325
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	2,581				2,581
Fraudulent claims for social assistance payment, Saskatchewan Region	1992-93	4,890	250	1,500		3,140
Fraudulent claims for social assistance payment, Yukon Region	1992-93	2,606		700		1,906
Theft of treaty money (cash) NWT	1992-93	2,040			2,040	
INDUSTRY, SCIENCE AND TECHNOLOGY						
Department						
False or fraudulent claims for Small Business Loan Guarantees	1992-93	10,755 ⁽²⁾	⁽²⁾		10,755	
JUSTICE						
Federal Court of Canada						
Theft of Federal Court—Trial Division petty cash	1992-93	70		70		

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
Misappropriation of public money CFB Chilliwack	1985-86	25,627			25,627	
Cashier shortage CFB Valcartier	1990-91	355	(2)	355		
False receipts in standing advance CFB Penhold	1991-92	10,496				10,496
Theft of temporary advance CFB Lahr	1991-92	31,887		31,887		
Fraudulent signature on Acquittance Roll CFB London	1991-92	1,684		1,684		
Theft of two standing advances CFB Cold Lake	1991-92	4,061			4,061	
Two advances issued to non-existing members						
CFB Greenwood	1991-92	4,500	(2)	4,500		
Improperly secured advance CFB Penhold	1992-93	200	(2)	200		
Fraudulent endorsements on two advances CFS Deber	1992-93	4,850	(2)	4,850		
NATIONAL HEALTH AND WELFARE						
Department						
Fraudulent claims for benefits:						
Family Allowances	1985-86	51,435	(2)	19,481	15,264	16,690
Family Allowances	1986-87	30,874		13,939	10,730	4,690
Family Allowances	1987-88	68,070	(2)	40,665	7,590	19,815
Family Allowances	1988-89	110,502	(2)	43,611	5,208	29,709
Family Allowances	1989-90	81,767	(2)	32,694	1,100	8,792
Family Allowances	1990-91	6,972	(2)	844	600	5,060
Family Allowances	1991-92	68,832	(2)	5,159	6,476	19,535
Family Allowances	1992-93	45,085	(2)	7,688	2,481	34,916
Old Age Security	1986-87	113,198		58,697	9,796	20,056
Old Age Security	1987-88	192,420		88,693	5,106	4,916
Old Age Security	1988-89	1,039,593	(2)	379,250	24,737	41,700
Old Age Security	1989-90	729,935	(2)	135,959	19,475	15,309
Old Age Security	1990-91	232,444	(2)	67,367	29,298	60,347
Old Age Security	1991-92	444,697	(2)	46,268	13,368	20,974
Old Age Security	1992-93	524,349	(2)	5,267	30,776	488,306
Canada Pension Plan	1986-87	3,034		850	325	1,859
Canada Pension Plan	1989-90	310,769	(2)	65,555	6,205	239,009
Canada Pension Plan	1990-91	1,142,280	(2)	92,800	199,511	849,969
Canada Pension Plan	1991-92	438,827				438,827
Canada Pension Plan	1992-93	1,374,010	(2)	18,652	27,662	1,327,696
NATIONAL REVENUE						
Customs and Excise						
Fraudulent application of military leave, Pacific Region	1989-90	8,147		2,258		5,889
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827	(2)			11,827
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	(2)	8,446		99,821
SECRETARY OF STATE						
Department						
Employment and Immigration (Immigration Program)						
Loss of receipts at CIC East Montreal	1992-93	25	(2)	25		
Loss of performance bond at D & R Niagara Falls	1992-93	2,040			2,040	

Losses of money and public property—Concluded**Losses of money or public property—Update to cases reported in previous years' Public Accounts—Concluded**

Brief description of loss	Year loss reported in Public Accounts	Amount of original loss	Amount recovered in previous years	Amount recovered in 1993-94	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Theft of petty cash	1992-93	1,107 ⁽²⁾	150	957		
Damage to motor vehicle due to accident	1992-93	2,500 ⁽²⁾		2,500		
Royal Canadian Mounted Police						
Loss of tactical troop advance	1992-93	500		500		
Loss of unit standing advance	1992-93	228				228
SUPPLY AND SERVICES						
Receiver General—Cheque Redemption Control Branch						
Receiver General cheques including unemployment insurance benefit warrants and Bank of Canada cheques	1992-93	8,340,847	8,148,986	191,861		
TRANSPORT						
Department						
Missappropriation of public funds through alteration of deposit slips	1962-63	42,806	16,473	600		25,733
Loss of collected revenue	1991-92	37,340		7,580	8,760	21,000
VETERANS AFFAIRS						
Department						
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1991-92	987	770	217		
False or fraudulent claim for War Veterans Allowance benefits	1989-90	12,253	5,760	2,880		3,613
False or fraudulent claim for War Veterans Allowance benefits	1989-90	16,184	350	250		15,584
False or fraudulent claim for War Veterans Allowance benefits	1989-90	23,728	200	250		23,278
False or fraudulent claim for War Veterans Allowance benefits	1989-90	3,642	3,100	542		
False or fraudulent claim for War Veterans Allowance benefits	1990-91	28,657	983	1,476		26,198
False or fraudulent claim for War Veterans Allowance benefits	1991-92	8,713	1,400	1,200		6,113
False or fraudulent claim for War Veterans Allowance benefits	1991-92	18,420	1,000	1,100		16,320
False or fraudulent claim for War Veterans Allowance benefits	1991-92	11,566	25	325		11,216
Misappropriation of public funds by an employee	1988-89	69,414	21,784	1,155		46,475
False or fraudulent claims for War Veterans Allowance benefits	1992-93	97,219				97,219
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee	1992-93	2,097				2,097
		587,019,778	388,631,667	54,433,210	19,544,051	124,968,978

⁽¹⁾ Unknown amount.⁽²⁾ Amends reporting in previous year's Public Accounts.

SECTION 4

1993-94

PUBLIC ACCOUNTS

Accounts Receivable

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Statement of accounts receivable for tax revenue

In accordance with its accounting policies, the Government generally reports tax revenue in the year in which it is received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed to a Government body for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts therefore, are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column outside parties represents tax revenue receivable from outside the Government. Tax revenue receivable does not include amounts for assessed taxes, which are being formally disputed by taxpayers. Allowance for doubtful accounts represents the total tax revenue receivable scheduled for write-off or forgiveness plus an allowance for doubtful accounts based on the best estimate of all or any amounts which may not be collected. Internal to the Government are amounts of tax revenue receivable from Government bodies. A Government body is an organization which is part of the Government of Canada as an accounting entity.

Items shown as Internal to the Government do not represent cash to be received. They are memorandum amounts and are not included in the total net accounts receivable.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non tax revenue and revenue credited to votes are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances and transactions for these accounts receivable are included in Section 11 of Volume I.

Accounts receivable for tax revenue as at March 31
(in thousands of dollars)

Categories of accounts receivable for tax revenue	1994				1993
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
Tax revenue receivable—					
Income tax—					
Personal	4,158,988	460,331	3,698,657		3,307,131
Corporation ⁽¹⁾	1,544,966	98,777	1,446,189		1,455,380
Scientific Research Tax Credit ⁽²⁾	602,881	482,305	120,576		272,967
Unemployment insurance premiums	126,986	30,388	96,598		81,707
Non-resident	148,880	5,442	143,438		90,249
	6,582,701	1,077,243	5,505,458		5,207,434
Excise taxes and duties	1,660,812	233,622	1,427,190	1,778	703,956
Energy taxes—					
Petroleum and gas revenue tax	648	83	565		3,446
Oil export charges	2,909	2,810	99		145
Petroleum compensation charge					6,598
	3,557	2,893	664		10,189
Other tax revenue receivable	27,006	836	26,170		361,593
Total tax revenue receivable	8,274,076	1,314,594	6,959,482	1,778	6,283,172

⁽¹⁾ Included in the statement is corporate Part VII tax of \$4,892 which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:

The amounts under SRTC represent "returns assessed" (\$184,077) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed" (\$48,096), which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

SECTION 5

1993-94

PUBLIC ACCOUNTS

Professional and Special Services

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Professional and special services	5.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE—					
Department—					
Agri-Food Program	706,670	152,765	2,033,190	4,631	6,830,521
Grains and Oilseeds Program	338,147			10,258	4,387,184
Canadian Dairy Commission	39,834				23,367
	1,084,651	152,765	2,033,190	14,889	11,241,072
ATLANTIC CANADA					
OPPORTUNITIES					
AGENCY—					
Department	2,298,237				1,303,056
COMMUNICATIONS—					
Department—					
Communications	174,797	72	2,019,929	12,527	2,388,710
Environment (Parks Program)	(38,781)		27,905,881	5,334	274,784
Multiculturalism and Citizenship	11,359				2,606,882
Secretary of State	2,000		12,507		1,471,783
Advisory Council on the Status of Women					6,855
Canadian Radio-television and Telecommunications Commission	275				1,215,949
National Archives of Canada	133,719	265	125,664		814,134
National Battlefields Commission					
National Film Board	16,962				133,870
National Library			105,148		2,502,212
Public Service Commission	13,992			1,737	4,192,665
Status of Women—Office of the Co-ordinator	163,914				5,395
	478,237	337	30,169,129	19,598	15,613,239

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Training and educational services							Total
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	
\$	\$	\$	\$	\$	\$	\$	\$
371,905	1,582,778	2,529,371	64,545	4,024,975	20,569,854	21,753,838	60,625,043
27,912	307,044			419,118	6,198,692	1,072,135	12,760,490
47,923				35,859	70,384	260,937	478,304
447,740	1,889,822	2,529,371	64,545	4,479,952	26,838,930	23,086,910	73,863,837
25,352				355,117	4,120,484	1,580,515	9,682,761
46,315	1,545,522	439,384		1,544,136	10,881,122	5,611,018	24,663,532
419,029	2,068,286	3,235,263	105,737	1,648,084	7,353,074	15,753,447	58,730,138
52,551	43,140			287,208	2,732,372	3,529,244	9,262,756
4,799,423	7,892			745,911	31,942,422	7,319,186	46,301,124
2,276				18,920	262,637	89,687	380,375
1,126	139,277			237,747	285,762	726,089	2,606,225
12,403	1,278,748	22,744		404,050	1,816,334	3,412,621	8,020,682
27,226	236,977	186,232				5,492	455,927
51,190	372,486			273,139	341,870	585,707	1,775,224
	28,663	537,412		140,185	2,867,109	5,174,214	11,354,943
36,224	267,113		3,244	3,534,316	3,020,949	1,316,271	12,386,511
	1,175			15,974	723,062	154,893	1,064,413
5,447,763	5,989,279	4,421,035	108,981	8,849,670	62,226,713	43,677,869	177,001,850

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
EMPLOYMENT AND IMMIGRATION—					
Department/Commission—					
Employment and Immigration—					
Corporate Management and Services					
Program	6,970,454	871,727	250	9,944	3,861,173
Employment and Insurance Program ..	48,049,157	28		97,396	2,991,537
Labour	75,620			74,230	1,131,194
Canada Labour Relations Board					97,700
Canadian Centre for Occupational Health and Safety					
	55,095,231	871,755	250	181,570	8,081,604
ENERGY, MINES AND RESOURCES—					
Department—					
Energy, Mines and Resources	294,170	29,467	2,491,052	3,372	4,286,693
Forestry	230,570		160,116	1,630	595,914
Atomic Energy Control					
Board			401,819	14,801	48,434
National Energy Board	72,783	16,207	56,984		250,783
Northern Pipeline Agency					
	597,523	45,674	3,109,971	19,803	5,181,824
ENVIRONMENT—					
Department—					
Administration Program	143,360		76,853	1,594	348,158
Environmental Services					
Program	28,763		1,633,865	13,121	2,792,664
	172,123		1,710,718	14,715	3,140,822
EXTERNAL AFFAIRS—					
Department—					
Canadian Interests Abroad					
Program	3,704,906		2,222,056	141,935	12,677,481
Canadian International Development					
Agency	726,862		4,590	650	1,797,283
Canadian Secretariat					3,190
International Joint Commission	80,643				
	4,512,411		2,226,646	142,585	14,477,954
FINANCE—					
Department—					
Financial and Economic Policies					
Program					11,035
Auditor General	2,175,106				473,666
Canadian International Trade Tribunal					5,000
Federal Office of Regional Development—					
Quebec	69,089				90,416

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
15,807	1,559,732			2,282,071	3,124,969	4,507,431	23,203,558
583,728	775,980		125	2,898,466	53,040,180	14,222,013	122,658,610
185,516	49,461			638,509	2,065,655	16,436,896	20,657,081
27,211				40,635		308,173	473,719
	225		1,289	30,142	1,354	533,007	566,017
812,262	2,385,398		1,414	5,889,823	58,232,158	36,007,520	167,558,985
391,099	1,947,461	5,617,278		3,408,498	39,382,443	42,117,780	99,969,313
10,464	294,762	673,398	4,965	598,728	9,770,913	4,693,556	17,035,016
8,843	3,767	4,844,931		917,483	800,686	344,349	7,385,113
				249,323	1,930,447	491,514	3,068,041
					20,090	68,525	88,615
410,406	2,245,990	11,135,607	4,965	5,174,032	51,904,579	47,715,724	127,546,098
74,273	33,119	383,447	217,173	264,672	6,319,067	5,016,065	12,877,781
423,998	924,963	35,207,801	153,110	2,219,319	39,582,484	27,812,835	110,792,923
498,271	958,082	35,591,248	370,283	2,483,991	45,901,551	32,828,900	123,670,704
9,211,987	17,751,934		2,794,268	7,022,643	18,717,980	46,857,184	121,102,374
27,648	4,153,532			2,239,929	9,947,974	1,665,507	20,563,975
558,690				24,738	81,444	18,180	686,242
4,000				22,540	38,435	280,707	426,325
9,802,325	21,905,466		2,794,268	9,309,850	28,785,833	48,821,578	142,778,916
550,706	907,207			980,087	3,087,898	2,388,311	7,925,244
5,540			131,649	298,575	3,663,053	1,693,855	8,441,444
				41,096	357,744	91,150	494,990
362	146,282	63,286		215,549	1,920,330	628,003	3,133,317

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Office of the Superintendent of Financial Institutions	4,630,372				
Procurement Review Board					
	6,874,567				580,117
FISHERIES AND OCEANS—					
Department	2,143,883	20,742	2,067,953	41,414	7,960,187
GOVERNOR GENERAL	3,175				76,158
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—					
Department—					
Administration Program	927,858		3,592,781	275	688,226
Indian and Inuit Affairs Program	133,109	66,068	20,957,658	262,644	2,266,454
Northern Affairs Program	78,123	(1,229)	796,907	1,702	410,683
Canadian Polar Commission	30,000				
	1,169,090	64,839	25,347,346	264,621	3,365,363
INDUSTRY, SCIENCE AND TECHNOLOGY—					
Department—					
Industry, Science and Technology	2,555,797	750	22,811		5,117,158
Consumer and Corporate Affairs	516,828	1,927	13,694	3,943	19,813,974
Canadian Space Agency	17,144		28,799,168	6,027	2,068,551
Competition Tribunal	1,882				
Copyright Board	1,730				1,158
Investment Canada	300				10,200
National Research Council of Canada	616,027		3,935,002	263,915	3,120,814
Natural Sciences and Engineering Research Council	13,765				746,272
Social Sciences and Humanities Research Council	53,712				13,500
Statistics Canada	12,519				1,613,110
	3,789,704	2,677	32,770,675	273,885	32,504,737
JUSTICE—					
Department	333,695			3,704	7,637,893
Canadian Human Rights Commission				17,187	73,575
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada	50,689		217,656		380,077
Offices of the Information and Privacy Commissioners of Canada					126,501
Supreme Court of Canada	42,581		153,808		59,265
Tax Court of Canada					17,727
	426,965		371,464	20,891	8,295,038

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
10,693	88,259			225,335	1,062,721	1,431,763	7,449,143
				1,048	440	4,510	5,998
567,301	1,141,748	63,286	131,649	1,761,690	10,092,186	6,237,592	27,450,136
2,308,304	1,982,761	22,986,013	8,273	1,803,445	7,554,454	27,639,006	76,516,435
				51,366	356,577	463,871	951,147
2,111,690	12,870		10,261	577,457	1,739,065	505,268	8,054,061
156,428	244,756	77,817	191,780	1,534,097	14,187,678	3,386,361	45,420,112
1,325	20,298	581,809	66,945	370,496	10,164,727	1,731,834	14,378,723
					148,424	54,154	233,903
2,269,443	277,924	659,626	268,986	2,482,050	26,239,894	5,677,617	68,086,799
334,418	1,022,935			1,791,906	24,910,574	11,749,497	47,505,846
1,027,947	183,828	86,340		1,691,982	3,605,225	2,935,994	29,881,682
40,139	370,252	18,789,330	20,811	1,455,118	13,478,421	2,288,571	67,333,532
				6,778	12,877	155,952	177,489
7,769				8,337	54,992	46,507	120,493
1,290	28,941			59,211	250,655	821,177	1,171,774
676,425	2,072,530	3,675,191	406,524	1,731,021	3,160,445	8,689,606	28,347,500
4,902		381,272		141,752	584,435	560,238	2,432,636
	28,954			62,001	5,303	630,381	793,851
7,155	1,031,520			1,982,808	5,472,612	5,275,912	15,395,636
2,100,045	4,738,960	22,932,133	427,335	8,930,914	51,535,539	33,153,835	193,160,439
1,376,370	743,578			1,982,438	3,998,461	6,944,692	23,020,831
1,128,914				100,309	692,157	832,446	2,844,588
			482,390	536,943	155,699	622,998	1,798,030
17,826	740,768			153,558	226,724	1,240,081	3,027,379
42,679	5,997			43,009	190,812	95,907	504,905
	147,196			131,607	381,854	804,814	1,721,125
	266,617			57,252	330,849	1,077,861	1,750,306
2,565,789	1,904,156		482,390	3,005,116	5,976,556	11,618,799	34,667,164

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
NATIONAL DEFENCE—					
Department	193,682		226,791,434	30,076,758	19,438,943
Emergency Preparedness Canada	219,327				234,016
	413,009		226,791,434	30,076,758	19,672,959
NATIONAL HEALTH AND WELFARE—					
Department—					
Departmental Administration Program ...	393,132	201	30,000	230,344	2,402,554
Health Program	199,444		45,930	168,283,870	2,759,436
Social Program	595,788			8,263,645	1,454,938
Hazardous Materials Information Review Commission	1,932				9,380
Medical Research Council		370			
Patented Medicine Prices Review Board					19,584
	1,190,296	571	75,930	176,777,859	6,645,892
NATIONAL REVENUE—					
Customs and Excise	41,209	541	535,168	200,749	90,336
Taxation	1,738,884		780	864,783	274,238
	1,780,093	541	535,948	1,065,532	364,574
PARLIAMENT—					
The Senate				553	
House of Commons	17,914				1,583,555
Library of Parliament	68,100				37,047
	86,014			553	1,620,602
PRIVY COUNCIL—					
Department	125,389				3,597,641
Canadian Centre for Management Development	40,680			236,385	369,222
Canadian Intergovernmental Conference Secretariat					
Canadian Transportation Accident Investigation and Safety Board	800		14,570	8,317	854,766
Chief Electoral Officer	527,898				8,634,786
Commissioner of Official Languages	300				70,145
Public Service Staff Relations Board				5,020	226,692
Security Intelligence Review Committee					
	695,067		14,570	249,722	13,753,252

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
921,309	41,513,678	3,480,417	20,742,003	42,255,087	239,109,302	200,612,639	825,135,252
	335,265			211,526	228,484	599,036	1,827,654
921,309	41,848,943	3,480,417	20,742,003	42,466,613	239,337,786	201,211,675	826,962,906
158,359	310,341	60,200		852,744	4,890,695	1,958,496	11,287,066
16,813,882	1,257,749	12,367,539		2,741,514	29,392,051	19,352,217	253,213,632
173,473	137,138	3,639		1,276,756	20,767,690	9,075,082	41,748,149
10,891				22,846	17,431	62,574	125,054
	844			24,529	435,682	187,829	649,254
118,981	12,350	44,682		25,336	130,731	97,736	449,400
17,275,586	1,718,422	12,476,060		4,943,725	55,634,280	30,733,934	307,472,555
2,647,687	2,541,925	8,629	86,643	3,337,954	4,177,893	85,476,564	99,145,298
3,908,861	6,114,069	1,892,664		6,045,112	17,862,203	10,801,288	49,502,882
6,556,548	8,655,994	1,901,293	86,643	9,383,066	22,040,096	96,277,852	148,648,180
101,206				216,465	2,295,667	490,877	3,104,768
291,099	99,262			1,065,289	4,151,887	1,649,750	8,858,756
68,260				17,085	71,746	309,955	572,193
460,565	99,262			1,298,839	6,519,300	2,450,582	12,535,717
1,403,020	1,030,799			458,030	11,906,185	4,616,807	23,137,871
	145,316		450	2,293,399	420,363	1,090,388	4,596,203
	2,840			12,100	3,376	104,163	122,479
49,737	40,468	15,284		205,318	191,344	1,492,821	2,873,425
545,126	304,313			160,961	3,600,402	4,435,062	18,208,548
142,194				54,294	375,870	213,212	856,015
6,000	843		9,645	49,584	65,356	42,379	405,519
161,170	716			2,862	87,533	25,934	278,215
2,307,247	1,525,295	15,284	10,095	3,236,548	16,650,429	12,020,766	50,478,275

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
SECRETARY OF STATE—					
Department—					
Employment and Immigration (Immigration Program)	34,510			23,852,964	2,666,162
Immigration and Refugee Board of Canada	273,130				1,108,716
	307,640			23,852,964	3,774,878
SOLICITOR GENERAL—					
Department	36,224				92,277
Correctional Service	78,382	250		77,061,607	2,510,730
National Parole Board					48,289
Royal Canadian Mounted Police	255,802		40,084	26,402,571	3,859,325
Royal Canadian Mounted Police External Review Committee					11,262
Royal Canadian Mounted Police Public Complaints Commission	13,960				90,298
	384,368	250	40,084	103,464,178	6,612,181
SUPPLY AND SERVICES—					
Department—					
Supply and Services	6,580,212		1,674,124		2,614,471
Public Works—					
Services Program	619,348	7,202	82,161,572	80,957	9,043,156
Real Property Program	1,577,607	707	31,764,863	785	964,999
Communications (part related to Government Telecommunications Agency)	409,413				5,782,485
	9,186,580	7,909	115,600,559	81,742	18,405,111
TRANSPORT—					
Department	571,299	48,433	90,955,418	741,697	19,431,247
Civil Aviation Tribunal					4,532
Grain Transportation Agency Administrator	29,000				
National Transportation Agency	32,445			7,156	138,788
	632,744	48,433	90,955,418	748,853	19,574,567
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program					646,402
Comptroller General					83,179
					729,581

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
613,167	330,328		865	1,554,075	9,414,398	3,326,460	41,792,929
77,238	260,268			516,786	5,066,945	1,423,080	8,726,163
690,405	590,596		865	2,070,861	14,481,343	4,749,540	50,519,092
876	440,229			263,162	2,264,646	8,394,178	11,491,592
293,965	3,644,228		14,115,334	1,735,793	43,224,204	35,668,913	178,333,406
21,392	127,235			125,608	499,548	96,011	918,083
1,609,059	19,366,109	351,870		5,221,571	264,019	33,914,700	91,285,110
	2,880			5,594	50,325	89,585	159,646
23,337	133,512			40,280	74,681	234,470	610,538
1,948,629	23,714,193	351,870	14,115,334	7,392,008	46,377,423	78,397,857	282,798,375
1,165,152	2,399,734	11,710,121	1,506,676	4,969,567	58,782,301	110,602,723	202,005,081
3,707,875	17,899,366	1,096,482		7,608,701	30,538,108	124,416,082	277,178,849
319,146	145	827		587,236	3,829,568	263,031,783	302,077,666
				220,527	710,220	1,596,486	8,719,131
5,192,173	20,299,245	12,807,430	1,506,676	13,386,031	93,860,197	499,647,074	789,980,727
1,763,878	12,976,148	2,821,304		10,721,942	85,058,534	117,943,730	343,033,630
32,157				11,413	116,605	3,448	168,155
11,846				14,391	106,060	68,625	229,922
23,841				332,409	297,366	627,532	1,459,537
1,831,722	12,976,148	2,821,304		11,080,155	85,578,565	118,643,335	344,891,244
12,492				518,005	5,677,813	2,531,689	9,386,401
	19,478			201,945	1,626,690	402,116	2,333,408
12,492	19,478			719,950	7,304,503	2,933,805	11,719,809

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	13,314		107	173,398,615	925,892
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				1,310	
Veterans Appeal Board Program					
	13,314		107	173,399,925	925,892
WESTERN ECONOMIC DIVERSIFICATION	3,225,596				689,907
Total	96,560,518	1,216,493	533,821,392	510,712,057	204,590,567

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
18,630	1,365,855			1,327,238	5,553,304	9,977,392	192,580,347
7,461				10,089	329	26,250	44,129
				53,582	25	6,678	61,595
				19,293		36,459	55,752
26,091	1,365,855			1,410,202	5,553,658	10,046,779	192,741,823
8,692	220,326			334,071	1,474,267	385,399	6,338,258
64,486,460	158,453,343	134,171,977	41,124,705	152,299,085	974,577,301	1,376,008,334	4,248,022,232



SECTION 6

1993-94

PUBLIC ACCOUNTS

Construction and/or Acquisition of Land, Buildings and Works

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Construction and/or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry.

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount of the contract, the current year's expenditure (i.e. cash payments and accrual charges) and the total expenditure to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total
	\$
AGRICULTURE—	
Department—	
Agri-Food Program	36,321,754
Grains and Oilseeds Program	481,407
	36,803,161
COMMUNICATIONS—	
Department—	
Communications	232,210
Environment (Parks Program)	43,475,334
National Battlefields Commission	388,303
	44,095,847
ENERGY, MINES AND RESOURCES—	
Department—	
Energy, Mines and Resources	15,664,885
Forestry	2,776,155
	18,441,040
ENVIRONMENT—	
Department—	
Administration Program	4,285
Environmental Services Program	11,944,463
	11,948,748
EXTERNAL AFFAIRS—	
Department—	
Canadian Interests Abroad Program	20,380,780
FISHERIES AND OCEANS—	
Department	46,596,494
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Indian and Inuit Affairs Program	14,489,299
Northern Affairs Program	831,219
	15,320,518

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY, SCIENCE AND TECHNOLOGY—	
Canadian Space Agency	24,617,863
National Research Council of Canada	17,607,242
	<u>42,225,105</u>
NATIONAL DEFENCE—	
Department	<u>267,986,511</u>
NATIONAL HEALTH AND WELFARE—	
Department—	
Health Program	<u>22,444,356</u>
NATIONAL REVENUE—	
Customs and Excise	3,961,417
Taxation	556,327
	<u>4,517,744</u>
PRIVY COUNCIL—	
Chief Electoral Officer	<u>375,215</u>
SOLICITOR GENERAL—	
Correctional Service	95,024,229
Royal Canadian Mounted Police	54,875,712
	<u>149,899,941</u>
SUPPLY AND SERVICES—	
Department—	
Public Works—	
Services Program	611,069,990
Real Property Program	247,901,651
	<u>858,971,641</u>
TRANSPORT—	
Department	95,618,656
Grain Transportation Agency Administrator	9,898
	<u>95,628,554</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>51,832</u>
Total	<u>1,635,687,487</u>



SECTION 7

1993-94

PUBLIC ACCOUNTS

Construction and/or Acquisition of Machinery and Equipment

CONTENTS

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Construction and/or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
AGRICULTURE—				
Department—				
Agri-Food Program	6,400,843		954,308	13,261,540
Grains and Oilseeds Program			73,924	1,946,021
Canadian Dairy Commission			21,062	90,512
	6,400,843		1,049,294	15,298,073
ATLANTIC CANADA OPPORTUNITIES				
AGENCY—				
Department	55,652		118,882	1,076,134
COMMUNICATIONS—				
Department—				
Communications	561,493		2,408,726	5,258,130
Environment (Parks Program)	4,068,664		1,089,022	5,041,285
Multiculturalism and Citizenship			386,073	809,950
Secretary of State			231,810	4,783,089
Advisory Council on the Status of Women				14,904
Canadian Radio-television and Telecommunications				
Commission			11,975	583,162
National Archives of Canada	101,108		37,128	1,045,672
National Battlefields Commission			3,193	3,875
National Film Board	1,791			2,138,393
National Library			4,002,888	891,480
Public Service Commission			366,437	7,869,860
Status of Women—Office of the Co-ordinator			10,709	18,572
	4,733,056		8,547,961	28,458,372
EMPLOYMENT AND IMMIGRATION—				
Department/Commission—				
Employment and Immigration—				
Corporate Management and Services Program	255,477		1,545,979	10,401,911
Employment and Insurance Program	1,391,247		2,041,049	55,196,973
Labour			101,447	2,709,874
Canada Labour Relations Board				50,392
Canadian Centre for Occupational Health and Safety			83,649	
	1,646,724		3,772,124	68,359,150

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
6,031,169	2,143,536	377,309	724,280	336,572	2,223,956	32,453,513
1,390,690	886,252	370	9,709	45,215	51,876	4,404,057
	426			6,709		118,709
7,421,859	3,030,214	377,679	733,989	388,496	2,275,832	36,976,279
	79,756			30,969	6,297	1,367,690
592,769	403,968	73,445	40,390	239,356	34,155,081	43,733,358
2,121,094	578,361	2,169,400	452,796	480,318	2,402,874	18,403,814
	397,611			61,031	4,538	1,659,203
	94,777			105,757	1,467	5,216,900
	2,035			1,967		18,906
	207,434			63,151		865,722
36,780	304,490	50,957	3,907	8,567	1,042,498	2,631,107
	1,016		620	4,674	5,485	18,863
	170,785			329,108	2,475,600	5,115,677
4,487	189,497			57,339	552,684	5,698,375
	355,180			64,260	183,339	8,839,076
	86,176					115,457
2,755,130	2,791,330	2,293,802	497,713	1,415,528	40,823,566	92,316,458
134,275	2,923,181		2,642	580,286	117,438	15,961,189
257,716	3,860,907		1,764	2,468,812	137,280	65,355,748
	56,543			265,342		3,133,206
	98,513			334,937		483,842
	2,531			6,800		92,980
391,991	6,941,675		4,406	3,656,177	254,718	85,026,965

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
ENERGY, MINES AND RESOURCES—				
Department—				
Energy, Mines and Resources	703,113		1,254,696	18,597,209
Forestry	904,240		569,262	2,891,711
Atomic Energy Control Board	65,618		230,956	1,138,711
National Energy Board				630,625
Northern Pipeline Agency				
	1,672,971		2,054,914	23,258,256
ENVIRONMENT—				
Department—				
Administration Program	(12,686)		95,712	1,751,822
Environmental Services Program	1,995,224		1,526,924	16,806,388
	1,982,538		1,622,636	18,558,210
EXTERNAL AFFAIRS—				
Department—				
Canadian Interests Abroad Program	3,812,320		14,503,714	33,258,428
Canadian International Development Agency				6,772,026
Canadian Secretariat				40,725
International Joint Commission				96,149
	3,812,320		14,503,714	40,167,328
FINANCE—				
Department—				
Financial and Economic Policies Program			50,376	2,048,005
Auditor General			28,905	2,032,663
Canadian International Trade Tribunal				153,115
Federal Office of Regional Development—Quebec	19,002		101,302	654,463
Office of the Superintendent of Financial Institutions			3,940	1,200,277
	19,002		184,523	6,088,523
FISHERIES AND OCEANS—				
Department	23,982,858		2,287,028	10,084,026
GOVERNOR GENERAL				
			6,400	161,779
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program			15,039	1,007,460
Indian and Inuit Affairs Program	530,679		139,069	4,954,651
Northern Affairs Program	303,485		155,742	1,468,913
Canadian Polar Commission				6,577
	834,164		309,850	7,437,601

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
11,784,681	2,196,836	128,432	1,187,609	53,666	1,030,529	36,936,771
1,221,387	132,166	36,660	81,060	312,016	588,879	6,737,381
68,103	156,365			12,833	345	1,672,931
	42,107			41,791	528	715,051
	2,639					2,639
13,074,171	2,530,113	165,092	1,268,669	420,306	1,620,281	46,064,773
1,414	211,234	72,734	11,380	51,460	169,210	2,352,280
14,463,657	1,316,462	1,596,732	372,621	322,215	1,693,859	40,094,082
14,465,071	1,527,696	1,669,466	384,001	373,675	1,863,069	42,446,362
2,588,642	9,910,746		3,762,400	1,701,859	165,813	69,703,922
	520,713			924,224		8,216,963
	3,986					44,711
	63,052			2,083		161,284
2,588,642	10,498,497		3,762,400	2,628,166	165,813	78,126,880
	85,694			5,057		2,189,132
	66,329			33,147	600	2,161,644
	20,195		1,589		24,391	199,290
	251,493		1,479	3,175	1,151	1,032,065
	162,329				72,723	1,439,269
	586,040		3,068	41,379	98,865	7,021,400
4,823,287	790,519	1,195,368	624,281	286,274	1,304,926	45,378,567
					1,225	169,404
	38,523			40,454	10,415	1,111,891
625	703,774	8,816	45,613	498,145	40,062	6,921,434
357,753	306,542	37,817	20,725	86,140	218,871	2,955,988
	1,919					8,496
358,378	1,050,758	46,633	66,338	624,739	269,348	10,997,809

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
INDUSTRY, SCIENCE AND TECHNOLOGY—				
Department—				
Industry, Science and Technology	43,671		804,681	6,324,823
Consumer and Corporate Affairs	1,099,483		554,881	6,504,651
Canadian Space Agency	25,857		1,635,947	7,084,180
Competition Tribunal			12,563	3,249
Copyright Board			1,998	25,149
Investment Canada			15,373	185,355
National Research Council of Canada	631,976		852,295	11,727,955
Natural Sciences and Engineering Research Council			12,711	1,155,950
Social Sciences and Humanities Research Council			(140,081)	231,400
Statistics Canada			381,528	761,300
	1,800,987		4,131,896	34,004,012
JUSTICE—				
Department			50,262	4,719,386
Canadian Human Rights Commission			3,895	445,364
Commissioner for Federal Judicial Affairs				218,454
Federal Court of Canada	31,644		321,783	1,046,496
Offices of the Information and Privacy Commissioners of Canada	14,278		5,993	218,245
Supreme Court of Canada	28,380		66,511	640,572
Tax Court of Canada				56,941
	74,302		448,444	7,345,458
NATIONAL DEFENCE—				
Department	1,305,232,806	357,690,496	254,688,830	134,980,725
Emergency Preparedness Canada			256,909	201,143
	1,305,232,806	357,690,496	254,945,739	135,181,868
NATIONAL HEALTH AND WELFARE—				
Department—				
Departmental Administration Program	49,001		55,886	3,184,409
Health Program	1,538,536		324,683	8,261,974
Social Program	21,132		76,166	2,146,857
Hazardous Materials Information Review Commission			2,430	5,258
Medical Research Council			19,944	182,920
Patented Medicine Prices Review Board				51,117
	1,608,669		479,109	13,832,535
NATIONAL REVENUE—				
Customs and Excise	2,722,836		12,708,963	35,899,986
Taxation	73,372		3,390,269	37,664,020
	2,796,208		16,099,232	73,564,006

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	490,754		23,515	236,677	53,127	7,977,248
1,360,891	754,802			104,141	176,055	10,554,904
3,542,059	4,520,164	114,676	148,119	16,328	206,613,758	223,701,088
	4,324					20,136
	960					28,107
	806			526	3,073	205,133
17,278,091	1,150,528	1,090,170	611,551	67,932	391,914	33,802,412
	135,163				3,518	1,307,342
	132,243					223,562
	29,494			11,790,084	194,988	13,157,394
22,181,041	7,219,238	1,204,846	783,185	12,215,688	207,436,433	290,977,326
	2,503,509			145,362		7,418,519
	35,047			2,275		486,581
	7,317			59,496		285,267
	1,410,172			6,052	158,393	2,974,540
	59,844			7,461		305,821
	422,853				195,296	1,353,612
	98,150			19,311	869	175,271
	4,536,892			239,957	354,558	12,999,611
51,750,245	29,237,889	13,090,244	3,238,430	1,613,719	151,129,651	2,302,653,035
	32,049		1,674		153,157	644,932
51,750,245	29,269,938	13,090,244	3,240,104	1,613,719	151,282,808	2,303,297,967
13,782	689,631		7,695	721,903	70,116	4,792,423
7,994,998	3,101,786	258,871	856,048	3,103,080	1,319,814	26,759,790
21,688	1,583,392		22,954	932,121	86,505	4,890,815
	396					8,084
	83,777					286,641
	4,766			(659)		55,224
8,030,468	5,463,748	258,871	886,697	4,756,445	1,476,435	36,792,977
839,595	6,674,175		38,731	315,770	3,288,732	62,488,788
	15,502,806			2,482,019	2,434,122	61,546,608
839,595	22,176,981		38,731	2,797,789	5,722,854	124,035,396

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
PARLIAMENT—				
The Senate	21,894			
House of Commons	48,518		1,654,154	3,139,909
Library of Parliament			87	342,134
	70,412		1,654,241	3,482,043
PRIVY COUNCIL—				
Department	51,511		471,459	4,086,381
Canadian Centre for Management Development			24,441	287,284
Canadian Intergovernmental Conference Secretariat				30,329
Canadian Transportation Accident Investigation and Safety Board	1,712		70,412	810,765
Chief Electoral Officer	27,467			1,450,155
Commissioner of Official Languages				271,752
Public Service Staff Relations Board			4,064	177,950
Security Intelligence Review Committee			560	77,612
	80,690		570,936	7,192,228
SECRETARY OF STATE—				
Department—				
Employment and Immigration (Immigration Program)	712,404		1,486,080	12,445,198
Immigration and Refugee Board of Canada			72,899	2,769,466
	712,404		1,558,979	15,214,664
SOLICITOR GENERAL—				
Department ⁽⁴⁾			71,451	678,988
Correctional Service	3,764,478		6,185,358	16,664,784
National Parole Board	86,794		37,131	592,259
Royal Canadian Mounted Police	47,906,887		10,591,663	29,148,249
	51,758,159		16,885,603	47,084,280
SUPPLY AND SERVICES—				
Department—				
Supply and Services	115,844		1,289,794	22,938,077
Public Works—				
Services Program	1,619,869		3,307,131	9,820,908
Real Property Program			4,844	385,602
Communications (part related to Government Telecommunications Agency)			(1,380,388)	861,487
	1,735,713		3,221,381	34,006,074

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	88,318			899,615	196	1,010,023
	600,454			316,121	24,469	5,783,625
	27,979			23,916		394,116
	716,751			1,239,652	24,665	7,187,764
5,465	42,800		6,531	19,270	109,326	4,792,743
	219,260		8,342		35,525	574,852
						30,329
7,099	81,259	5,100		5,160	20,867	1,002,374
	13,439				100,852	1,591,913
	42,169				1,500	315,421
	21,361			13,725		217,100
	9,635					87,807
12,564	429,923	5,100	14,873	38,155	268,070	8,612,539
153,329	2,087,769		5,013	718,462	5,925	17,614,180
	472,367			12,589	2,902	3,330,223
153,329	2,560,136		5,013	731,051	8,827	20,944,403
	72,463			8,819	13,036	844,757
	1,652,594	2,949,599	966,986		5,900,833	38,084,632
	85,836			8,897	49,692	860,609
3,782,836	5,853,685	239,792	102,954	146,927	2,700,459	100,473,452
3,782,836	7,664,578	3,189,391	1,069,940	164,643	8,664,020	140,263,450
	2,695,459	180,591		5,153	1,873,415	29,098,333
3,587,987	7,359,986	643,223	3,425,789	6,463,254	1,219,567	37,447,714
	12,515			91,026	42,225	536,212
	74,733			1,530		(442,638)
3,587,987	10,142,693	823,814	3,425,789	6,560,963	3,135,207	66,639,621

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
TRANSPORT—				
Department	62,096,646		6,226,775	49,300,572
Civil Aviation Tribunal				4,317
Grain Transportation Agency Administrator			1,843	77,421
National Transportation Agency			44,920	1,181,840
	62,096,646		6,273,538	50,564,150
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program			39,927	1,519,345
Comptroller General			13,953	537,438
			53,880	2,056,783
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	21,208		180,182	7,631,164
Canadian Pension Commission Program				34,932
Bureau of Pensions Advocates Program			1,940	
Veterans Appeal Board Program			3,033	195,001
	21,208		185,155	7,861,097
WESTERN ECONOMIC DIVERSIFICATION			17,639	352,579
Total	1,473,128,332	357,690,496	340,983,098	650,689,229

(1) This category includes ships and boats, \$948,510,045; aircraft, \$315,018,797; military road motor vehicles, \$83,680,959; non-military road motor vehicles, \$112,796,386; and, miscellaneous vehicles, \$13,122,145.

(2) This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

(3) This category includes items such as conveying, elevating, material-handling and other equipment.

(4) Includes Royal Canadian Mounted Police External Review Committee and Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
130,906,533	4,638,793	565,564	2,206,696	527,482	13,768,686	270,237,747
	3,241			675		4,317
	129,264			4,891		83,180
						1,360,915
130,906,533	4,771,298	565,564	2,206,696	533,048	13,768,686	271,686,159
	61,874			24,776		1,645,922
	5,386					556,777
	67,260			24,776		2,202,699
77,686	1,323,610	113,205		113,153	191,242	9,651,450
	39,834			2,032	432	77,230
	11,344			38,164		51,448
	50,036			539	810	249,419
77,686	1,424,824	113,205		153,888	192,484	10,029,547
	19,997			9,044	5,355	404,614
267,200,813	126,290,855	24,999,075	19,015,893	40,944,527	441,024,342	3,741,966,660



SECTION 8

1993-94

PUBLIC ACCOUNTS

Transfer Payments

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Transfer payments .....	8.2

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received.

Certain information not published in the Public Accounts is available on request only. To obtain a copy of this information, please refer to the Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

SUMMARY OF TRANSFER PAYMENTS

Department and agency	Total
	\$
AGRICULTURE—	
Department—	
Agri-Food Program	1,142,462,764
Grains and Oilseeds Program	169,981,291
	1,312,444,055
ATLANTIC CANADA OPPORTUNITIES AGENCY—	
Department	231,122,142
COMMUNICATIONS—	
Department—	
Communications	119,960,597
Environment (Parks Program)	3,820,025
Multiculturalism and Citizenship	52,233,238
Secretary of State	3,252,778,800
National Archives of Canada	2,520,000
National Film Board	331,658
National Library	338,492
Status of Women—Office of the Co-ordinator	50,000
	3,432,032,810
EMPLOYMENT AND IMMIGRATION—	
Department/Commission—	
Employment and Immigration—	
Employment and Insurance Program	1,277,968,824
Labour	113,485,138
	1,391,453,962
ENERGY, MINES AND RESOURCES—	
Department—	
Energy, Mines and Resources	323,096,851
Forestry	105,388,017
Atomic Energy Control Board	772,150
	429,257,018

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
ENVIRONMENT—	
Department—	
Administration Program	1,914,749
Environmental Services Program	61,938,191
	63,852,940
EXTERNAL AFFAIRS—	
Department—	
Canadian Interests Abroad Program	489,936,593
Canadian International Development Agency	1,890,111,986
	2,380,048,579
FINANCE—	
Department—	
Financial and Economic Policies Program	461,292,905
Fiscal Transfer Payments Program	7,947,747,387
Auditor General	448,984
Federal Office of Regional Development—Quebec	160,613,787
	8,570,103,063
FISHERIES AND OCEANS—	
Department	372,659,613
GOVERNOR GENERAL	153,462
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,102,170,978
Northern Affairs Program	60,317,924
Transfer Payments to the Territorial Governments Program	1,055,561,640
Canadian Polar Commission	16,600
	4,218,525,142
INDUSTRY, SCIENCE AND TECHNOLOGY—	
Department—	
Industry, Science and Technology	542,387,597
Consumer and Corporate Affairs	1,625,530
Canadian Space Agency	27,095,850
National Research Council of Canada	117,379,396
Natural Sciences and Engineering Research Council	476,725,000
Social Sciences and Humanities Research Council	92,842,000
Statistics Canada	12,845
	1,258,068,218
JUSTICE—	
Department	257,749,412
Commissioner for Federal Judicial Affairs	31,188,375
Supreme Court of Canada	1,165,911
	290,103,698

SUMMARY OF TRANSFER PAYMENTS—Continued

Department and agency	Total
	\$
NATIONAL DEFENCE—	
Department	216,680,095
Emergency Preparedness Canada	17,982,165
	234,662,260
NATIONAL HEALTH AND WELFARE—	
Department—	
Departmental Administration Program	3,473,537
Health Program	7,622,208,229
Social Program	27,429,578,250
Medical Research Council	251,287,952
	35,306,547,968
NATIONAL REVENUE—	
Customs and Excise	107,814,999
Taxation	104,126
	107,919,125
PARLIAMENT—	
The Senate	910,672
House of Commons	1,533,751
	2,444,423
PRIVY COUNCIL—	
Department	7,296,535
Canadian Centre for Management Development	153,147
Chief Electoral Officer	9,235,896
	16,685,578
SECRETARY OF STATE—	
Department—	
Employment and Immigration (Immigration Program)	243,954,010
SOLICITOR GENERAL—	
Department	31,511,402
Correctional Service	1,251,761
Royal Canadian Mounted Police	38,064,857
	70,828,020
SUPPLY AND SERVICES—	
Department—	
Supply and Services	2,244,600
Public Works—	
Services Program	28,530,229
Real Property Program	425,976,408
	456,751,237
TRANSPORT—	
Department	312,848,411
Grain Transportation Agency Administrator	2,010,363
National Transportation Agency	762,769,885
	1,077,628,659

SUMMARY OF TRANSFER PAYMENTS—*Concluded*

Department and agency	Total
	\$
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	155,000
Employer Contributions to Insurance Plans Program	335,548
	<u>490,548</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,443,852,286</u>
WESTERN ECONOMIC DIVERSIFICATION	<u>144,783,679</u>
Total	<u>63,056,372,495</u>



SECTION 9

1993-94

PUBLIC ACCOUNTS

Public Debt Charges

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Public debt charges	9.2

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Public debt charges

Public debt charges include:

- the interest on unmatured debt, on specified purpose accounts and on other accounts;
- the amortization of discounts, premiums and commissions on unmatured debt;
- the cost of issuing new loans; and,
- the cost of servicing the public debt.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
UNMATURED DEBT—			
Marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,937
F 23—1967-94	6.25	125,000	7,814
F 33—1968-95	6.5	100,000,000	6,504,428
F 85—1974/75/76/77-94	9.5	610,520,000	57,830,312
F 97—1975/76-95	10	652,375,000	65,073,439
J 2—1976/78-2001	9.5	1,232,750,000	117,060,875
J 7—1977-2002	8.75	213,000,000	18,506,250
J 9—1977/78-97	9.25	876,000,000	81,020,902
J 13—1977-99	9	527,500,000	47,488,864
J 18—1978-2003	9.5	670,500,000	63,721,890
J 22—1978-2000	9.75	500,000,000	48,755,839
J 24—1979-2004	10.25	2,200,000,000	222,168,640
J 25—1979-2002	10	1,850,000,000	185,033,090
J 30—1979-2004	10.5	875,000,000	91,937,584
J 34—1979/80/83-2002	11.25	1,625,000,000	182,834,395
J 35—1980/83-2003	11.75	2,700,000,000	317,094,312
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,291,614
J 53—1980-99	13.5	400,000,000	53,935,852
J 65—1981-93 (matured June 1, 1993)	15.25		23,401,955
J 66—1981-2001	15.75	425,000,000	66,937,500
J 69—1981-93 (matured July 1, 1993)	14.75		16,831,333
J 70—1981-2000	15	175,000,000	26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 3—1983/87/89/90-93 (matured May 1, 1993)	10.75		16,594,845
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 8—1983/84/90-93 (matured October 15, 1993)	11.75		133,734,278
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 12—1983/84-93 (matured December 15, 1993)	11.5		69,374,036
H 17—1984/85-94 (matured March 1, 1994)	12		77,095,890
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94	13	1,025,000,000	133,340,768
H 22—1984-2004	13.5	550,000,000	74,266,674
H 25—1984-94	13.75	1,200,000,000	165,056,816
H 26—1984-2006	14	1,025,000,000	143,597,751
H 29—1984-94	13.5	250,000,000	33,750,000
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,061,988
H 39—1984-94	12.75	475,000,000	60,603,754
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94	12.5	900,000,000	112,513,474
H 44—1984/85-95	12.25	725,000,000	88,812,500
H 48—1984/90-95	11.75	925,000,000	108,687,500
H 51—1985-95	11.5	375,000,000	43,125,000
H 52—1985-2008	11.75	725,000,000	85,245,529
H 54—1985-95	11.25	1,350,000,000	151,978,456
H 58—1985-2009	11.5	400,000,000	46,000,000

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
H 62—1985/90-95	10.5	3,100,000,000	294,331,708
H 63—1985/88-2009	10.75	1,300,000,000	139,845,196
H 67—1985/89/90-95	10.75	3,050,000,000	302,643,239
H 68—1985/87-2009	11	925,000,000	101,772,850
H 74—1985/87/88/89-2008	10	3,450,000,000	345,077,476
H 76—1986/87/88/90/91-96	10.25	2,600,000,000	250,968,644
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	299,769,524
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,688,468
H 84—1986/87-96	8.75	2,175,000,000	190,355,238
H 85—1986-2010	8.75	325,000,000	28,456,871
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 93—1986-94 (matured February 1, 1994)	8.75		18,398,973
H 96—1987-94 (matured March 1, 1994)	8.25		60,575,342
H 97—1987/91-97	8.25	3,400,000,000	271,801,115
H 98—1987-2011	8.5	750,000,000	63,764,316
A 3—1987-94	7.75	400,000,000	31,000,000
A 6—1987/88/89/91-94	9.25	2,525,000,000	205,153,589
A 8—1987/88/90/91-97	9.75	2,775,000,000	258,959,705
A 10—1987/89/90-98	10.75	2,225,000,000	239,187,500
A 12—1988/89/90-95	10	2,800,000,000	234,502,914
A 13—1988-93 (matured July 1, 1993)	8.75		35,338,776
A 16—1988/89-93 (matured September 1, 1993)	9.5		97,244,863
A 17—1988/89/91-98	9.5	3,100,000,000	285,548,936
A 18—1988/89-98	10.25	2,275,000,000	227,295,769
A 21—1989/90/91-94 (matured February 1, 1994)	10.25		158,632,575
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 25—1989/91-94	9.25	1,700,000,000	137,052,594
A 27—1989-99	9.25	2,825,000,000	261,371,182
A 29—1990-93 (matured April 1, 1993)	10.25		454,226
A 30—1990-2000	9.75	1,575,000,000	153,631,470
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,434,370
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	332,492,486
A 42—1991-96	9.25	3,425,000,000	317,028,309
A 43—1991-2021	9.75	4,650,000,000	453,476,813
A 44—1991-93 (matured June 6, 1993)	9		22,491,916
A 45—1991-2001	9.75	3,850,000,000	375,459,297
A 46—1991-93 (matured September 6, 1993)	8.75		52,523,973
A 47—1991/92-2002	8.5	5,450,000,000	463,565,561
A 48—1991-93 (matured December 6, 1993)	7		67,141,627
A 49—1991/92-2022	9.25	2,550,000,000	235,927,970
A 50—1992-97	7.5	4,200,000,000	265,377,347
A 51—1992-94 (matured March 6, 1994)	7.5		111,780,822
A 52—1992-95	8.25	1,500,000,000	122,072,333
A 53—1992-94	7	3,500,000,000	245,000,000
A 54—1992-96	6	3,500,000,000	206,129,559
A 55—1992-2023	8	7,000,000,000	375,750,999
A 56—1992-98	6.25	6,600,000,000	358,793,176
A 57—1992-2003	7.25	6,900,000,000	500,362,340
A 58—1992-95	7	3,800,000,000	266,000,000
A 59—1993-96	6.5	3,800,000,000	204,776,709
A 60—1993-98	6.5	6,800,000,000	296,150,385
A 61—1993-2003	7.5	8,800,000,000	402,801,364
A 62—1993-95	6.25	4,300,000,000	179,238,004
A 70—1993-99	5.75	6,700,000,000	82,722,941
A 71—1993-96	4.75	4,900,000,000	39,483,564
A 72—1994-2004	6.5	4,000,000,000	42,739,726

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
L 25—1991-2021	4.25	2,801,490,551	76,752,554
M 1—1990-2019	10.186	8,436,324	1,190,024
Forward Exchange Agreement (Swaps)	Floating		84,531
Amortization of discounts and premiums			155,768,000
		203,444,741,875	17,341,325,343
Payable in foreign currencies—			
United States dollars ⁽³⁾ —			
1985-95	10	691,750,000	17,669,772 ⁽⁴⁾
1985-95	10.125	177,191,762	(25,364,792) ⁽⁴⁾
1986-96	9	1,383,500,000	69,818,104
1994-99	Floating	2,767,000,000	12,479,170
		5,019,441,762	74,602,254
Japanese yen ⁽⁵⁾ —			
1986-93 (matured July 23, 1993)	5.625		7,533,848 ⁽⁴⁾
		5,019,441,762	82,136,102
		208,464,183,637	17,423,461,445
Canada savings bonds—			
S 41—1986-93 (matured November 1, 1993)	7.5-6		99,351,097
S 42—1987-97	6-4.25-5.5	4,513,410,500	320,436,982
S 43—1988-98	6-4.25-5.5	4,266,672,300	287,148,805
S 44—1989-2001	6-4.25-5.5	3,408,205,700	217,536,264
S 45—1990-2002	6-4.25-5.5	3,169,865,900	195,463,721
S 46—1991-2003	6-4.25-5.5	4,871,273,500	298,174,373
S 47—1992-2004	6-4.25-5.5	5,947,116,000	375,381,927
S 48—1993-2005	4.25-5.5	5,154,308,952	80,071,430
Amortization of commissions and remunerations			58,228,000
		31,330,852,852	1,931,792,599
Special non-marketable bonds—			
Canada Pension Plan Investment Fund	various	3,497,538,000 ⁽⁶⁾	369,132,986
Treasury bills—			
Amortization of discounts on 1992-93 issues			2,260,247,008
Amortization of discounts on 1993-94 issues		166,000,000,000	6,229,174,212
		166,000,000,000	8,489,421,220
Canada bills—			
Amortization of discounts on 1992-93 issues			25,025,840
Amortization of discounts on 1993-94 issues		5,648,783,461	114,583,087
		5,648,783,461	139,608,927
Servicing costs and costs of issuing new loans			42,934,487
Total public debt charges related to unmatured debt		414,941,357,950	28,396,351,664
SPECIFIED PURPOSE ACCOUNTS—			
Canada Pension Plan	various	2,727,719,001	170,578,849
Public Service Superannuation Account	various	55,094,335,222	5,356,697,661
Canadian Forces Superannuation Account	various	32,021,514,134	3,125,140,102
Royal Canadian Mounted Police Superannuation Account	various	6,138,413,983	587,329,583
Members of Parliament Retiring Allowances Account	various	224,726,544	21,187,408
Members of Parliament Retirement Compensation Arrangements Account	various	15,832,492	2,183,089
Supplementary Retirement Benefits Account	various	36,943,725	308,816
Judges	various		1,441,017
Lieutenant-Governors	various		9,170
Government Annuities Account	various	735,681,012	50,789,360

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
Deposit accounts—			
St. Lawrence Seaway Authority	various	13,000,000	1,430,864
Queens Quay West Land Corporation capital account	various	76,129	6,141
Contractors' security deposits	various	15,049,200	817,534
Immigration General Security Deposit	various		5,913
Trust accounts—			
Halifax 1917 explosion pension account	various	490,605	21,054
Indian band funds	various	868,804,809	62,773,795
Indian estate accounts	various	6,764,200	414,360
Indian savings accounts	various	168,018,912	12,685,267
Sir William Stephenson Academy—			
Meritorious graduate awards	various	20,049	840
Scholastic awards	various	16,155	711
Inmates' trust fund	various	6,405,284	27,367
Royal Canadian Mounted Police—Benefit trust fund	various	2,592,751	99,997
Administered trust accounts	various	9,673,568	570,106
Estates fund	various	787,293	73,298
Veterans administration and welfare trust fund	various	1,784,199	41,609
Insurance and death benefit accounts—			
Regular forces death benefit account	various	156,774,783	14,683,966
Public Service death benefit account	various	1,027,877,102	99,723,788
Pension accounts—			
Annuities agents' pension account	various	14,294	503
Royal Canadian Mounted Police—			
Dependants' pension fund	various	23,951,391	2,371,971
Other accounts—			
Net Income Stabilization Account	various	409,324,929	19,273,783
Shared-cost agreements—Research—Agriculture	various	3,697,227	11,453
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	270,267	10,971
Trust fund	various	8,355	327
International Energy Agency—Implementing agreement	various	14,586	1,539
Mackenzie King trust account	various	286,677	16,402
Cost recoverable technical assistance program	various		12,297
Common school funds—Ontario and Quebec	5	2,677,771	133,888 ⁽⁷⁾
Indian moneys suspense account	various	17,547,590	1,343,341
1924 Ontario lands agreement	various	9,231,196	663,030
NATO Science Fellowships (NSERC)	various	483,394	14,560
Federal Court special account	various	6,827,245	201,006
Dyskinesia and torticollis research	various	80,535	31,187
Army benevolent fund	various	209,416	23,351
Saskatchewan Treaty Land Entitlement (TLE) Agreement			80,150
Total public debt charges related to specified purpose accounts		99,747,926,025	9,533,231,424
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—			
Unemployment Insurance Account	various	(6,648,911,224)	5,485,520
Western Grain Stabilization Account	various	(1,091,622,975)	359,419
Agricultural Commodities Stabilization Accounts	various	102,568,648	7,498,478
National Battlefields Commission—Trust fund	various	143,259	6,168
Land Assurance Fund	various		54,376
Claudia de Hueck trust fund	various	361,780	14,285
Ship-Source Oil Pollution Fund	various	217,885,171	13,366,113
Total public debt charges related to consolidated specified purpose accounts		(7,419,575,341)	26,784,359

Public debt charges—Concluded

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1993-94 ⁽²⁾
	%	\$	\$
OTHER ACCOUNTS—			
Allocations of Special Drawing Rights of the International Monetary Fund	various	1,522,989,826	52,862,843
Total public debt charges related to other accounts		1,522,989,826	52,862,843
TOTAL PUBLIC DEBT CHARGES		508,792,698,460	38,009,230,290
Summary—			
Interest			
on unmatured debt			19,510,391,030
on specified purpose accounts			9,533,231,424
on consolidated specified purpose accounts			26,784,359
on other accounts			52,862,843
Amortization of discounts on Treasury bills			8,489,421,220
Amortization of discounts on Canada bills			139,608,927
Amortization of discounts and premiums			
on marketable bonds			155,768,000
Amortization of commissions and remunerations			
on Canada savings bonds			58,228,000
Servicing costs and costs of issuing new loans			42,934,487
			38,009,230,290

(1) For unmatured debt, the amount of principal represents the closing balance as at March 31, 1994. For specified purpose accounts and other accounts, the amount of principal represents the net closing balance as at March 31, 1994.

(2) Amounts reported in this column represent interest unless otherwise indicated.

(3) Converted to \$1 US = \$1.3835 Cdn.

(4) These amounts include charges and receipts for swap agreements which correspond to these debt issues.

(5) Converted to 1 SF = \$0.01348 Cdn.

(6) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(7) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

SECTION 10

1993-94

PUBLIC ACCOUNTS

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

	<i>Page</i>
Payments of claims against the Crown	10.2
Ex gratia payments	10.15
Court awards	10.26

NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Payments of claims against the Crown

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE		ATLANTIC CANADA OPPORTUNITIES	
Department		AGENCY	
AGRI-FOOD PROGRAM		Department	
<i>Authority—Ministerial</i>		<i>Authority—Deputy Head</i>	
Accident involving a Crown vehicle—		Settlement of a damage claim—Re: Accident	
Canadian Group Underwriters	3,499	involving a Crown vehicle—	
Boschee W	250	Newfoundland Exchequer Account (Province of New-	
Capri Insurance Services Ltd	1,153	foundland)	2,505
Hein M	100		
Clark Drummie & Company "in trust"	7,400		
Demchuk H	10,000		
General Accident Insurance Co of Canada	2,540		
Marcotte E	250		
Harpe L H	1,820		
Harriman D	2,623		
Kelly, Howard, Santini "in trust"	4,050		
Young B	650		
New London Auto Body	1,592		
Ozirn Bell & Matthews	5,139		
Richard Nychuk (Attorney in trust)	21,651		
Saskatchewan Government Insurance	1,050		
State Farm Mutual Automobile Insurance Company	3,441		
Stewart McKelvey Stirling Scale "in trust"	17,750		
Thorpe Buntain Muttart Forse "in trust"	4,500		
Tina Stewart and D & G Auto Body	1,534		
Zurich Canada	2,311		
Payments on behalf of the Crown for costs related			
to a motor vehicle accident involving			
a rented vehicle—			
Dollar Rent A Car	1,404		
Sahota A	5,920		
Settlement of claim against the Crown in regards			
to a motor vehicle—Pedestrian accident—			
Filmore & Riley (c/o Department of Justice)	3,000		
Damages to the paint of several cars while			
parked in Departmental parking lot—			
Vie d'Ange d'huile Enr.	6,270		
To reimburse for financial loss due to a diagnostic			
error on behalf of the Department—			
Niverville Poultry & Hog Service	1,248		
Settlement of Lawsuit against APB—			
Glenshaw Glass Co.	107,950		
<i>Authority—Department of Justice</i>			
Loss of cattle due to failure of water supply			
at Masefield PFRA Community Pasture—			
Coupe D	30,000		
Geiger W	7,900		
Laternus E	3,900		
Claims under \$1,000 (28)	10,250		
	271,145		
		COMMUNICATIONS	
		Department	
		ENVIRONMENT	
		PARKS PROGRAM	
		<i>Authority—Ministerial</i>	
		Accident involving Crown and/or private vehicles—	
		American Family Insurance Group	3,298
		Assurances Générales des Caisses Desjardins	3,500
		Bartlett T	1,249
		Bergman R	1,199
		Boreal Ins Co.	2,022
		Briffett G	1,564
		De Clerq L	1,308
		Diamond G	29,751
		Economical Mutual Insurance Company	1,311
		Fraz D	2,462
		Highton D	226,821
		Jasper Inn	3,680
		Kelley K	1,385
		Kroeker H	1,067
		Lang L	2,852
		Laurentienne Générale	1,792
		Link D	2,748
		MacAulay Ford	1,372
		Mackie A	1,179
		Manitoba Public Insurance Corp	3,835
		Nongroupe Assurances Générales	2,200
		Shaw GMC	1,649
		State Farm Mutual Insurance Company (Jeffrey K)	1,458
		Tilden	447
		Unifund Assurance Co	1,875
		Personal injury—	
		Boyne Clarke, in trust re Tanya Rosere	100,000
		Del Rosario E	3,500
		Hasenfratz A	7,500
		Nova Scotia Dept of Health, re Tanya Rosere	8,635
		Pedvis B and Shaposnick P	10,000
		Wenzel D	1,500
		Suit concerning Article 77—Official Languages	
		<i>Act—</i>	
		Raven Jewitt & Allen	20,000
		Damage to telephone cable—	
		Alberta Government Telephone	6,100

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Private vehicle windshield damage—		EMPLOYMENT AND INSURANCE PROGRAM	
Melnychuk L	1,329	Authority—Ministerial	
Contract dispute—		Discrimination in the provision of services—	
R Plus Industries	6,500	Kwasniewski P	2,138
Boating accidents—		Accident involving a Crown vehicle—	
Kidd D	\$ 230	LMP Autobody	1,225
Zurich Canada	1,409	Claims under \$1,000 (10)	2,371
Ouellette R	1,304		5,734
Shoebridge L & J	\$ 89,000		11,496
Simcoe Erie Group	1,495		
Authority—Department of Justice		ENERGY, MINES AND RESOURCES	
Personal injury on Crown property—		Department	
Lester D		ENERGY, MINES AND RESOURCES	
Dutton, Brock, MacIntyre & Covier	3,924	Authority—Ministerial	
Accident involving a Crown vehicle—		Compensation awarded under the Canadian	
Woyiwada F & A		Human Rights Act—	
Allianz Canada	4,002	Salhany G	1,000
Claims under \$1,000 (23)	11,200	Claims under \$1,000 (2)	657
	579,652		1,657
SECRETARY OF STATE		FORESTRY	
Authority—Ministerial		Authority—Ministerial	
Regional operations—		Accidents involving a Crown vehicle—	
Out-of-court settlements—		B C Telephone Co	1,011
Cahill T	\$ 25,000	Byram E	1,054
English-Currie V	38,735	Ho A	1,548
Human Rights Tribunal Award—		Keefe B	1,221
Pitawanakwat M	56,047	LaFrance L	1,775
Policy and consultation—		Lowery R	1,486
Out-of-court settlements—		Claims under \$1,000 (7)	3,219
Sylvestre D	5,000		11,314
	124,782	National Energy Board	
Canadian Radio-television and Telecommunications		Authority—Ministerial	
Commission		Compensation due to potential loss of revenue resulting	
Authority—Ministerial		from the cancelling of reservations—	
Out of court settlement for the alleged abuse of authority		Cantebury Inn	14,836
with respect to a former employee—		Settlement regarding loss of employment—	
Argue R	85,000	Twers R	15,000
National Battlefields Commission			29,836
Authority—Ministerial			42,807
Damage "Côte Gilmour"	3,398	ENVIRONMENT	
Beaulac C	311	Department	
	3,709	ENVIRONMENTAL SERVICES PROGRAM	
National Film Board		Authority—Ministerial	
Authority—Ministerial		Accident involving a Crown vehicle—	
Damages to an employee vehicle—		The Insurance Corporation of British Columbia	5,205
Côté J-M	1,705	The Insurance Corporation of British Columbia \$	965
Claims under \$1,000 (3)	1,818	Hood W	200
	3,523	Compensation for cancellation of service	
Public Service Commission		agreement—	
Authority—Ministerial		Becton Dickinson Canada Inc	485
Claim under \$1,000 (1)	115	Authority—Department of Justice	
	796,781	Accident involving a Crown vehicle—	
EMPLOYMENT AND IMMIGRATION		City of Winnipeg—Damages to traffic light	
Department/Commission		fixtures and parking meter	\$ 1,888
CORPORATE MANAGEMENT AND SERVICES		Manitoba Public Insurance Corporation	6,100
PROGRAM			7,988
Authority—Ministerial		Accident involving a Crown vehicle—	
Accident involving a Crown vehicle—		Manitoba Public Insurance Corporation	2,166
ABC Auto Centre	3,830	Damage to rental car—	
Claims under \$1,000 (4)	1,932	Wapple R	530
	5,762		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority delegated to departments—</i>		Compensation for remote vehicle lost from	
Accident involving a Crown vehicle—		MV Alfred Needler—	
Wells N	2,460	Polaris Marine Services Limited	7,500
Claims under \$1,000 (8)	2,937	Compensation for loss of personal items incurred	
	22,936	as result of fire at a field camp	
		on March 26, 1993—	
EXTERNAL AFFAIRS		Innes S	11,586
Department		Compensation of damages/injuries caused by	
CANADIAN INTERESTS ABROAD		accident involving Crown vessels—	
PROGRAM		Keating Collision re: Adamson G	\$ 2,135
<i>Authority—Ministerial</i>		Budget Rent A Car re: Adamson G	208
Out-of-court settlement as a result of a Public		C I Collision Repair re: Yang Tang Ben	497
Service Commission investigation of harassment			2,840
in the workplace—		Out-of-court settlement for injuries sustained	
Jamieson and Bains in trust	31,537	and lost income re: accident at a	
Claims under \$1,000 (167)	3,330	Government Harbour—	
	34,867	Paterson D	85,000
		Out-of-court settlement to compensate for	
FISHERIES AND OCEANS		relocation expenses and retiring allowances on	
Department		alleged wrongful dismissal—	
<i>Authority—Ministerial</i>		Marken R	\$ 35,340
Compensation of damages/injuries caused by		Revenue Canada—Taxation re: Marken R ..	9,660
accidents involving Crown vehicles—			45,000
Assurances Générales des Caisses Desjardins	2,501	Out-of-court settlement for injuries	
Bruno J	\$ 300	sustained and lost wages re: accident	
Insurance Corporation of British Columbia		at a Government Harbour—	
re: Bruno J	3,482	Crampton Brown re: Milholland	17,750
Coultish B C	3,766	Out-of-court settlement re: damages for	
Economical Mutual re: Perry J	\$ 1,472	lost fishing time—	
Perry J	1,000	Russel & Dumoulin re: Youngman G	10,000
Gallant N	1,286	Out-of-court settlement re: alleged	
Golden M	2,000	wrongful dismissal—	
Manitoba Public Insurance Corporation		Doyle S	4,966
re: Kurkjian	\$ 716	Emery Jones in trust re: Lipsett E A	9,000
Wolch Pinx Tapper Scurfield in trust		Out-of-court settlement for injuries sustained re:	
re: Kurkjian	3,000	accident at a Government Harbour—	
Martin, Avis and King in trust	3,204	Brophy	7,000
Royea L	3,796	Out-of-court settlement for herring spawn on	
Sheng M	1,531	kelp that was seized by the Department	
Snow A	\$ 250	and subsequently lost—	
Royal Insurance Co. re: Snow A	2,327	Humchitt J	6,600
State Farm Mutual Automobile Assoc.		Out-of-court settlement for loss of	
re: Campbell J	\$ 861	fishing time while recovering	
Campbell J	250	Government equipment at sea—	
The Missisquoi Insurance Company		Hardy J	4,410
re: Poole G	\$ 1,292	Compensation for losses incurred due to the	
Poole G	377	destruction of contaminated oysters—	
Thomey M	\$ 250	Doiron Lavoie et LeBouthillier en fiducie re:	
Sovereign General Insurance		E J Savoie et Fils Ltee	36,000
re: Thomey M	753	Compensation for damages incurred to the	
Vandervalk	5,330	fishing vessel "Sea Shepherd II"—	
Walsh C	\$ 27,000	Robert and Dahl in trust re: Watson P	50,000
Insurance Corporation of British Corporation		Claims under \$1,000 (30)	17,130
re: Walsh C	3,787		404,879
MacAdams	1,800		
Whynot E	1,423	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Yasuda F H	14,050	Department	
Damage to hoist during removal from		INDIAN AND INUIT AFFAIRS PROGRAM	
government property—		<i>Authority—Ministerial</i>	
Hawco F	1,200	Out-of-court settlement of claim	
Compensation for value of fish seized		against the Crown—	
and dumped—		Gowling, Henderson and Strathy, in trust	4,500
Phillips B	1,093	Vehicle accidents—	
		Reimbursement for damages—	
		Saskatchewan Government Insurance	1,111

**PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS 10.5**

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Williams M		Smith M	
Cox Downie "in trust"	4,727	Insurance Corporation of British Columbia	1,018
Craig R T	1,647	Totten V	
Davies		Insurance Corporation of British Columbia	1,896
D Brown Motors (Barrie) Ltd	2,297	Insurance Corporation of British Columbia	3,709
Garner		Insurance Corporation of British Columbia	3,397
D Brown Motors (Barrie) Ltd	2,425	Irvin S	2,056
Buckler L		J D Collision	5,796
Dawson & Keenan Ltd	11,144	Jacobsen Collision	1,047
De Ste-Croix J	1,000	Giamberardine A M	
Demontigny J W	1,108	Kingsway General Ins Company	6,174
Macdonald A		Kochan P M	1,189
Diamond & Adleman "in trust"	4,500	Koroll M	1,619
Dollar Rent A Car	1,145	Laaper T	7,060
Dowden B	1,102	Tupper A	
Dowden B G	1,030	La Personnelle	2,987
Downey's Ltd	11,949	Tessier H	
Dwyer R	2,553	La Sécurité Nationale Cie d'Assurances	4,141
Ridel		Caron D	
Economical Mutual Insurance Co	2,450	La St-Maurice Cie d'assurances	1,203
Emmerson S	1,850	Piccinin G	
Essiambre P A	1,613	La St-Maurice Cie d'assurances	2,900
Foley S	1,455	Boyd L	
Garnier F	2,000	Lamoureux Heather Professional Corp	63,000
General Accident Insurance Co	3,244	Large J	3,214
General Accident Insurance Co	4,687	Larkin S	1,661
General Accident Insurance Co	3,244	Lavoie G	3,991
General Accident Insurance Co	4,687	Blanchard J G	
Francis R		Le Groupe Commerce Cie d'assurances	2,071
General Accident Insurance Co	4,518	Lysinco Inc	
Saint C R		Le Groupe Commerce Cie d'assurances	2,797
General Accident Insurance Co	1,554	Meardle A	
Gorman P G	1,447	Le Groupe Commerce Cie d'assurances	1,715
Gourley M	2,011	Le Groupe Commerce Cie d'assurances	1,920
Grove Rentals & Leasing Ltd	1,870	Leeuwarden	1,284
1st Guaranty Collision	2,951	Stevens G	
Dimao N		Levine Levene Tadman "in trust"	10,000
Guardian Insurance Company of Canada	3,077	Wawia Arlene & Byron	
Harrington M A		Liberty International	11,472
Guardian Insurance Company of Canada	1,109	Litwiniuk & Company	9,182
Morrison F		Litwiniuk & Company "in trust" Salem A	10,000
Guardian Insurance Company of Canada	1,993	Locam	2,729
Noble D		MacPhee J S	9,600
Guardian Insurance Company of Canada	7,272	Best S	
Warren D		Manitoba Public Insurance Corp	1,237
Guardian Insurance Company of Canada	3,180	Crane Canada Co	
Guardian Insurance Company of Canada	1,137	Manitoba Public Insurance Corp	1,176
Lake G		Dawson A	
Halifax Insurance	1,608	Manitoba Public Insurance Corp	1,100
Harris J	1,896	Dyck A	
Hertz Truck Rental	20,899	Manitoba Public Insurance Corp	1,002
Kalyinks S		Manitoba Public Insurance Corp	1,246
Hleck Kanuka Thuringer "in trust"	5,000	Manitoba Public Insurance Corp	1,775
Paquette D		Manitoba Public Insurance Corp	4,147
Honey MacMillan Gilhooly & Baldwin "in trust"	48,227	Hetherington J	
Wolfe Bingiz W H "el al"		Manitoba Public Insurance Corp	3,348
Huckabone, Shaw, O'Brien, Radley-Walters		Martin J H R	1,535
& Reimer "in trust"	223,541	Gibbon B W	
Haley M		Marvin P Stringer "in trust"	1,537
Huestis Holm "in trust"	17,000	Maw S	1,440
Boyd R		McGraw K E	1,915
Insurance Corporation of British Columbia	11,845	Kenley M	
Hayer S		McInnes, Cooper & Robertson "in trust"	8,844
Insurance Corporation of British Columbia	2,338	Lévesque D	
Robinson B		Meloche gestion d'assurance Inc	1,775
Insurance Corporation of British Columbia	4,083	Michelmores P	1,050

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Millington P	5,000	Taylor Lincoln Mercury	2,600
Ministre des Finances du Québec	9,789	Taylor Lincoln Mercury	2,700
Ministry of Transportation	1,143	The Co-Operators General Insurance Co	1,769
Fraser E M		Jones G	
Missisquoi Insurance Co	1,886	The Guarantee Insurance Company of North America	8,668
Keir D		MacNeils	
Monnex Insurance Management Inc	2,946	The Personal Insurance Company	3,573
Myers Leasing	5,049	West & Thériault	
Noble D	11,776	The Personal Insurance Company	2,323
Ogette Z	1,997	Tilden Rent A Car	7,280
Olsen B	1,032	Urhams Autobody	1,287
Ontario Hydro	1,957	Vernon Star Auto Body	1,488
Ellerbeck E		Bélanger B	
Opolzer Otto Firma	2,893	Wawanesa	2,036
O'Neil Motors Ltd	1,121	Hamel L	
Pafoo Insurance Co	1,189	Wawanesa	5,355
Parkside Pontiac Buick	1,098	Wawia A & B	
Perron M	1,225	Wawanesa Mutual Insurance Co	1,073
Personnal Insurance Co	3,781	Frowen A	
Personnal Insurance Co	2,397	Wellington Insurance Co	7,123
Phillips T	1,459	Prime	
Boyd D		Wellington Insurance Co	1,267
Pilot Insurance Company	1,841	Wietrzyk W	1,779
Fitzgerald J & G		White C	1,803
Pilot Insurance Company	2,444	Maclean-Hanson C	
Moore Z		Willows, Howe Linka	16,000
Pilot Insurance Company	1,904	Wills W	2,810
Pilot Insurance Company	1,304	Jean J A	
Rayson R T		Wilson, Walker, Hochberg, Slopen "in trust"	263,288
Polack Meindersma & Smith "in trust"	50,000	Hagistefanos K	
Project Truck Rentals Ltd	1,884	Yormak & Yormak "in trust"	2,209
Jones E R		Fox	
Prudential Assurance Co Ltd	1,285	Zurich Canada	3,437
Prime R	2,500	Schacter R	
Redford H	1,900	Zurich Canada	8,387
Reid D	1,300	Watt C	
Royal Insurance Canada	1,116	Zurich Canada	5,728
Orum D L		Settlement of claims as a result of personal injuries—	
Ryder & Planz "in trust"	10,500	Bassie & Pluque Barristers & Solicitors	
S.M.A.G. de l'est	1,476	re: Bennett B	5,236
Lloyd D & S		Hendin, Hendin & Lyon "in trust" re: Panych L	72,703
Scott & Allen "in trust"	660,000	Honsl, Kelly, Manthorp Berrigan & Menzies	
Shadow Express Lines	3,000	"in trust" re: Goguen D	32,117
Shaker Auto Body	1,194	Huckabone Shaw O'Brien Radley-Walters & Reimer	
Felco Construction		"in trust" re: Kenney P J	18,000
Sissons, Warren, Sinclair "in trust"	5,000	Levine, Levine Tadman Barristers & Attorneys- at-Law "in trust" re: Heatherington W	6,000
Grande D		McCuaig Desrochers Barristers & Solicitors	
Sissons, Warren, Sinclair "in trust"	10,000	"in trust" re: Cameron T L	16,000
Grande F		Steward McKelvey Stirling Scales "in trust"	
Sissons, Warren, Sinclair "in trust"	1,000	re: Thompson J	9,500
Ryan K		Registrar Of The Supreme Court re: Cote J C R R	6,000
Sissons, Warren, Sinclair "in trust"	2,000	Settlement of claims for loss and/or damages to personal effects—	
Ryan S		Aubertin D	1,120
Sissons, Warren, Sinclair "in trust"	8,000	Burby S C	1,344
Arnold R		Forestell J R	1,430
State Farm Insurance Co	7,958	Kitsch Audio Ltee	1,304
Brook P		McNaughton M F	2,798
State Farm Mutual	1,083	Minnis W H	1,066
Sears A D		Motorola Canada Ltd	1,362
State Farm Mutual Automobile Insurance Co	1,608	Murphy J	1,000
State Farm Mutual	7,336	UAB Ltd re: Newman	1,058
Sullivan E	1,075	Nin-Fung M	1,512
Noelon Builders			
Sun Alliance Insurance Co	1,458		
Tallow M	1,475		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Oliver J M	1,229	Settlement of claims as a result of overflight by Canadian Forces Aircraft—	
Provencher J E M	1,430	Goulet S	
S.I.R. Mail Order	6,600	Le Bureau Expertises Assureurs Ltée	25,000
Sword R	5,783	Cote A	
Settlement of a claim over contract dispute—		Lepage & Mondou Avocats en fidéicommiss	12,500
Continental Insurance Management Ltd re: Canuck Well Servicing Ltd	4,827	Miscellaneous Disbursements—	
Cox Downie "in trust" re: Maritime Apts	250,000	Alberta Government Telephone Ltd re: Damage To Cable	4,615
Durland, Gillis & Parker "in trust" re: Weaver Recycling	3,919	Claim re: estate of Alexander Richardson Bondy Belowus "in trust"	2,381
Flowers B	6,346	City of Darmouth re: traffic sign repairs	2,211
MacPherson-Duncan S	2,421	Contamination of School basement Polytec Groupe Conseil	3,612
Damages to personal property—		Collision at sea re: MV Invictus Stikeman Elliott "in trust"	6,250
Bell Canada	1,028	Copyright discharge Jane's Information Group Ltd	18,900
Berry M	2,022	Damage caused to vehicles—	
Carmicheal's Tractor & Equipment	1,053	Underwriter's Adjustment Bureau	31,628
Chesebrough L	9,902	Lead Contamination Commission Scolaire de la Jeune Lorette	10,297
Forsvarets Regnskapscentral re: Ex-Barfrost 92	3,209	Loss Interest re: Maddock C J	1,000
Gestion Valcartier (FNP)	2,000	McBeth, Becker, Cochard, Gordon, Zwaenepoel and Martin re: Roberts F R	12,544
Godin & Lacoursière "in trust" re: Lefebvre et Fils	75,000	Mineral Springs Hospital	1,057
Holsworth J I	1,944	Reimbursement of medical expenses—	
King's County District School Board	1,578	Hatcher D D	1,597
Laterreur A	1,000	Settlement as a result of harassment—	
Leblanc Boucher Rodger & Bourque "in trust" re: Leblanc B	4,408	Gagne J L	9,457
Leboubon M	1,083	The Provincial Treasurer of Albert Land & Forest Services re: Primrose Lake Weapons Range	2,700,000
Le bureau Expertises Assureurs Ltée	5,000	Underwriters Adjustment Bureau Ltd re: Air Tindy/Kenn Borek Air	39,149
Le bureau Expertises Assureurs Ltée	2,000	US Department Of The Treasury re: NATO Claims	6,422
Lelain M	1,500	Settlement for loss of wages—	
Le Tout en Party Inc	1,500	Ackroyd, Piasta Roth & Day Barristers & Solicitors re: Forster K	94,408
Les Locations Blanchard Inc	1,700	Nova Scotia Public Trustee "in trust" for Edmonds N	37,250
Lockhart W P	1,000	Terence Gain "in trust" re: Gallagher M J	25,000
Massy Michel Boivert Sylvie Massy Albert et Dupuis-Massy D	8,000	Pension Entitlements re: Williams D	33,629
Minnis W H	1,183	Claims pursuant to the <i>Canadian Human Rights Act</i> —	
Poholka B	1,313	Bayfield T N	58,814
Rivard D	1,300	Beard Winter "in trust" re: Poirier M	137,800
Rondeau M	1,067	Beazley T K	44,671
Slaughter R W	1,723	Bigeau P	2,469
SM Sport Inc	3,448	Collins R	1,000
State Farm Insurance	4,109	Conrod R	17,266
Underwriters Adjustment Bureau Ltd re: Dulac J V A S	7,201	Cullen T	6,217
Underwriters Adjustment Bureau Ltd re: Cook G O & New R C	4,790	Durdle B	95,483
Underwriters Adjustment Bureau Ltd re: MacQueen W	1,299	Emond D	18,634
Underwriters Adjustment Bureau Ltd re: Powers J	1,000	Lessard L	2,500
Simcoe Erie Group Underwriters Adjustment Bureau Ltd	1,500	Me Norbert Losier "in trust" re: Bordeleau S	58,000
Underwriters Adjustment Bureau Ltd re: Zelikovitz W	20,154	Marcoux D	5,256
Village of Winchester	12,000	McCready R L	46,720
Wood P	2,075	McNamara-Allard C L	2,000
Zahra B C	1,300	Meltzer Essers Duboff Schachter "in trust" re: Bourgeois D A	80,134
Damage due to flooding—		Meltzer Essers Duboff Schachter "in trust" re: Scott A T	35,206
Allen J F	1,500	Merlin S	22,975
Canadian Forces Central Fund	170,780	Millett S	2,952
Frampton M	3,170		
Gilkes B	3,200		
La St-Maurice Cie d'assurances	1,599		
Malenfant D	1,450		
Roy A	1,831		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Morrison O	9,352	Loss of leather goods—	
Munro W	22,057	Haului W H	1,411
Phillips Paul "in trust" re: Belado D M	50,000	Loss of baggage including various art pieces—	
Randall J	5,110	Harper Grey Easton in trust	8,000
Rockman H J	31,840	Damage as a result of a vehicle accident pending	
Smith N	40,124	offer of settlement—	
Therrien J T	28,466	Insurance Company of British Columbia	10,000
Thwaites S	216,311	Reimbursement for damage caused to a C-FONX aircraft	
White C	7,732	by a department vehicle—	
Reimbursement of Canada's share with respect		Knighthawk Air Express	34,150
to damage claims paid through the British		Reimbursement for damage done to employee's	
Claims Agency, on behalf of Canada, under the		vehicle at her residence—	
terms of article VIII of the NATO Status of Forces		Labonté D	1,997
Agreement signed April 4, 1949 to—		Reimbursement for the inadvertent disposal	
Government of Germany claims for	\$ 436,680	of seized jewellery—	
Government of Belgium claims for	241,751	Lapointe Rosenstein in trust	200,000
Claims under \$1,000 (850)	678,431	Damage to vase at London International Mail centre—	
	366,064	Laver A	1,185
	8,152,807	Damage to a 1985 Chrysler LeBaron—	
		Cheung Leung T	2,111
		Sale of jewelry in error—	
		Mirza S K	1,000
		Vehicle disposed of in error—	
		Multi-Line claims/State Farm	5,101
		Goods auctioned off in error by Customs officials—	
		Pilavdjan V	1,857
		Reimbursement for damage to employee's vehicle	
		at his residence—	
		Riendeau R	1,456
		Paintings seized and sold inadvertently—	
		Roberts D	4,743
		Settlement employee—Employer—	
		Steeve P D	10,000
		Goods inadvertently sold in auction—	
		Thuraisamy M	6,239
		Claims under \$1,000 (162)	29,952
			516,470
		Taxation	
		<i>Authority—Ministerial</i>	
		Compensation for harassment—	
		Leonard D	13,790
		Accident involving Crown vehicle—	
		State Farm Insurance Company	10,825
		Compensation for telephone number conflict—	
		Burton S	1,500
		Claims under \$1,000 (11)	1,261
			27,376
			543,846
		SECRETARY OF STATE	
		Department	
		EMPLOYMENT AND IMMIGRATION	
		IMMIGRATION PROGRAM	
		<i>Authority—Ministerial</i>	
		Accident involving a Crown vehicle—	
		Insurance Corporation of B C	1,336
		Compensation for loss of personal property—	
		Jaffar R	4,626
		Claims under \$1,000 (2)	732
			6,694

NATIONAL HEALTH AND WELFARE

Department

HEALTH PROGRAM

Authority—Ministerial

Accidents involving a Crown vehicle—	
Ashley G	34,500
Blaise MacDonald and Associates re:	
Planetta K	1,289
Fergusson G	10,014
La St-Maurice Insurance Company	1,251
Levine, Levene and Tadman in trust	
for Yaworsky E	50,000
Stuart D J	14,500
Wilson, Walker, Hochberg, Slopen	3,475
Compensation for loss of economic opportunity—	
Quinney (A & W Taxi Services)	42,500
Shared defence costs—	
Ontario Wheat Producer's Marketing Board	10,000
Claims under \$1,000 (5)	1,915
	169,444

NATIONAL REVENUE

Customs and Excise

Authority—Ministerial

Settlement pursuant to the Human Rights	
Commission—	
Abel H	3,500
Fuyisawa M	24,977
Goods auctioned off in error—	
Bharwani J	2,190
Settlement for damages to an aircraft owned by their insured	
Knighthawk Express—	
British Aviation Group	46,740
Claim pursuant to the Human Rights	
Commission—	
Brown D M	31,970
Damage to a vehicle by a departmental employee—	
Bruhm A	57,000
Reimbursement for damages to a vehicle—	
Butt V	1,391
Loss of goods held in custody—	
Chau P	29,500

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL			
Correctional Service			
<i>Authority—Ministerial</i>			
Compensation for unlawful confinement—		Allstate Insurance Company	2,987
Lietuvninkas S	1,200	Alberta Motor Association Insurance Company	1,231
Canadian Human Rights Commission		Axa Assurance	2,453
settlements—		Barnes P	1,095
Antonio T	2,000	Bishara M	2,710
Zervos K	5,245	Bryan and Company	11,393
Compensation for damages to reputation—		Buff R	2,147
Dorst J	3,000	Burnaby City of	1,338
Compensation for wrongful dismissal—		Bushfield W	1,457
Burley V	10,000	Cagnoni U	1,213
Compensation for wrongful incarceration—		Canpbell & Cooper	1,494
Jacques P	1,250	Canada West Insurance Company	5,459
Pineault G	1,200	Canadian Group of Underwriters	12,183
Compensation for injuries sustained—		CAPCIE Assurance Gen	2,477
Heisler R	3,000	Carruther & MacDonnell in trust	2,000
Bailey G	4,750	Cooperators General Insurance	1,940
Forbes N	50,000	Cooperators General Insurance	6,885
Yates K	4,000	Coast Claims Service Limited Insurance	2,293
Hanner D	5,000	Commercial Union Canada	2,883
Megaffin Higgerty and Pesta	21,528	Commercial Union Canada	2,715
Compensation for wrongful transfer—		Commercial Union Canada	2,916
Winters A	3,051	Compagnie d'Assurance Guardian	1,000
Compensation for litigation costs—		Continental Canada	1,392
Robert C	1,424	Coquitlam District of	1,472
Richard P	1,503	Cox C D	5,000
Dionne M	1,100	Dams Lincoln Mercury Sales Limited	4,176
Compensation for work related issues—		Dominion Insurance Company	3,837
Rudhardt K	29,063	Dominion of Canada Group	3,179
Antonio T	19,788	Dominion of Canada Group	1,118
Canadian Life Assurance Company (Rudhardt K)	19,561	Duval N	3,603
Compensation for lost wages—		Economical Mutual Insurance	1,962
Branton C	2,500	Family Insurance Group	1,319
Young L	2,500	Family Insurance Group	3,192
Terry F	2,500	Field K	3,739
Mino L	2,500	Florek K J	4,156
Settlement of motor vehicle accidents—		Foster R	1,321
Manitoba Public Insurance Company	1,714	Fralic W A	1,953
Fougere D	3,000	Freemanaut	1,454
Jones M	1,286	General Accident Assurance Company	2,396
Association Laurentienne Générale	1,091	General Accident Assurance Company	1,181
Association Générale des Caisses Desjardins	4,380	General Accident Indemnity Company	1,703
La Guardian du Canada	2,245	General Accident Indemnity Company	1,391
Didhu D	7,000	General Accident Indemnity Company	3,002
Friesen E	1,818	Groupe Commerce Compagnie d'Assurance	1,072
Compensation for lost items—		Groupe Commerce Compagnie d'Assurance	1,634
Fullerton Agencies Limited	1,795	Groupe Commerce Compagnie d'Assurance	2,584
Lyons	1,000	Groupe Commerce Compagnie d'Assurance	1,025
Konstantinos C	3,000	Groupe Commerce Compagnie d'Assurance	1,691
Claims under \$1,000 (512)	82,179	Guardian Insurance	1,331
	308,171	Gutierrez OM	1,157
National Parole Board		Hartford Insurance Group	22,648
<i>Authority—Treasury Board</i>		Hartford Insurance Group	1,352
Settlement of a claim out of court	75,000	HB Group Management Ltd	2,048
Royal Canadian Mounted Police		Heggenstaller K	1,200
<i>Authority—TB Minute 780720</i>		Hertz Corporation	8,803
Settlements for damages arising from vehicle		Insurance Corporation of British Columbia	5,145
accidents—		Insurance Corporation of British Columbia	1,478
Allain E	3,446	Insurance Corporation of British Columbia	3,388
Allianz Insurance Company	1,990	Insurance Corporation of British Columbia	8,623
Allstate Insurance Company	2,200	Insurance Corporation of British Columbia	1,513
Allstate Insurance Company	4,898	Insurance Corporation of British Columbia	1,202
		Insurance Corporation of British Columbia	1,561
		Insurance Corporation of British Columbia	1,135
		Insurance Corporation of British Columbia	1,830
		Insurance Corporation of British Columbia	1,215

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corporation of British Columbia	1,656	Pacific Ice Company Ltd	1,234
Insurance Corporation of British Columbia	1,069	Packwood D J	1,503
Insurance Corporation of British Columbia	6,729	Parsons D E	1,560
Insurance Corporation of British Columbia	2,685	Pete's Custom Coachwork	1,382
Insurance Corporation of British Columbia	10,189	Pink MacDonald Harding in trust	2,694
Insurance Corporation of British Columbia	3,715	Polat O	4,018
Insurance Corporation of British Columbia	4,941	Precision Auto Centre	1,000
Insurance Corporation of British Columbia	3,085	Redding S	1,369
Insurance Corporation of British Columbia	1,476	Rodrigues J	1,200
Insurance Corporation of British Columbia	1,298	Royal Ford	1,287
Insurance Corporation of British Columbia	2,909	Royal Ford	1,025
Insurance Corporation of British Columbia	2,169	Royal Insurance Company of Canada	1,458
Insurance Corporation of British Columbia	4,402	Royal Insurance Company of Canada	2,273
Insurance Corporation of British Columbia	4,417	Royal Insurance Company of Canada	2,207
Insurance Corporation of British Columbia	1,550	Royal Insurance Company of Canada	1,778
Insurance Corporation of British Columbia	2,598	Saskatchewan Government Insurance	1,326
Insurance Corporation of British Columbia	2,271	Saskatchewan Government Insurance	3,211
Insurance Corporation of British Columbia	1,908	Saskatchewan Government Insurance	1,106
Insurance Corporation of British Columbia	1,306	Saskatchewan Government Insurance	5,456
Insurance Corporation of British Columbia	2,675	Saskatchewan Government Insurance	1,100
Insurance Corporation of British Columbia	7,325	Saskatchewan Government Insurance	2,058
Insurance Corporation of British Columbia	4,676	Saskatchewan Government Insurance	4,264
Insurance Corporation of British Columbia	1,135	Saskatchewan Government Insurance	3,819
Insurance Corporation of British Columbia	4,859	Saskatchewan Government Insurance	1,298
Insurance Corporation of British Columbia	1,048	Saskatchewan Government Insurance	4,500
Insurance Corporation of British Columbia	2,064	Saskatchewan Government Insurance	2,390
Insurance Corporation of British Columbia	1,482	Saskatchewan Government Insurance	1,993
Insurance Corporation of British Columbia	1,628	Shaw D T	1,605
Insurance Corporation of British Columbia	1,275	Sheppard R	1,000
Insurance Corporation of British Columbia	4,994	Sinyard J	1,601
Insurance Corporation of British Columbia	1,319	Société d'Assurance Nationale	3,672
Insurance Corporation of British Columbia	3,371	Stewart McKelvey Stirling Scales in trust	4,557
Insurance Corporation of British Columbia	1,308	Surrey District of	2,837
Insurance Corporation of British Columbia	1,103	Sutley D	6,110
Insurance Corporation of British Columbia	2,208	Swift Dattoo & Company in trust	4,650
Insurance Corporation of British Columbia	2,497	Toronto Transit Commission	6,754
Insurance Corporation of British Columbia	3,758	Traders General Insurance Company	6,761
Island Radiators & Auto Body	4,797	Tremblay Bois Mignault & Associates in trust	2,790
Jager Industries Incorporated	1,000	Van Der Weij M J	1,435
Johns Southward Glazier & Walton in trust	5,066	Warman G E	1,103
JP Collision Ltd	1,961	Wawanesa Mutual Insurance Company	2,922
Kam T T	2,268	Wawanesa Mutual Insurance Company	1,164
Kamloops City of	2,692	Wellington Insurance Corporation	1,048
Keirstead D	5,000	Zurich Canada	22,719
MacDougall M	2,432	Zurich Canada	1,514
MacIsalek W	1,500	Settlements for personal injury, assault, unlawful arrest—	
MacKeil J	1,619	Abrams G W D in trust	4,000
MacLeod D	5,000	Alexander Leve in trust	25,065
Malterer E M	1,400	Beaubier & Plazzer in trust	11,233
Manitoba Public Insurance Corporation	1,620	Beckers & Mathers in trust	12,500
Manitoba Public Insurance Corporation	2,783	Berge & Company in trust	16,970
Manitoba Public Insurance Corporation	1,174	Boyne Clarke in trust	5,000
Manitoba Public Insurance Corporation	2,422	Bratty P	1,250
Manitoba Public Insurance Corporation	3,357	Carruthers & MacDonell in trust	11,000
Manitoba Public Insurance Corporation	3,600	Chapman Riebeck in trust	25,000
Manitoba Public Insurance Corporation	1,439	Chipman Fraser Pink & Nickerson in trust	37,500
Manitoba Public Insurance Corporation	1,778	Clark & Company in trust	3,554
Manitoba Public Insurance Corporation	5,166	Clark Law Office	5,750
Manitoba Public Insurance Corporation	5,838	Clark Wilson in trust	1,933
Manitoba Public Insurance Corporation	5,026	Columbia Square Law Office	9,500
Millers Body Shop	2,198	Cox C D	63,982
North Vancouver City of	1,152	Davies K E in trust	31,635
North York Chevrolet Oldsmobile	10,966	Davis & Company in trust	50,000
Opertune Auto Clinic Ltd	3,079		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Davis P	4,500	Settlements for damage or loss to property—	
D N MacIvor & Associates in trust	43,000	Anderson Anders & Bridget in trust	25,000
Doig Baily McLean in trust	75,000	Area Maintenance & Building Construction Ltd	1,779
Dorman Baird Bernadino & Baker in trust	2,300	Department of Transportation and Communications	3,733
Doucette K D	3,000	Dominion of Canada General Insurance Company	1,809
Douglas Heinrichs Law Office in trust	9,000	External Affairs & International Trade Canada	5,500
Douglas Heinrichs Law Office in trust	7,500	Grant G	11,000
Dumoulin & Black in trust	11,000	Guptill M	4,500
Easton Facey & Hillier in trust	2,900	Insurance Corporation of British Columbia	1,264
Ewachnuik A T in trust	3,151	MacKenzie W O	1,375
Garton & Harris in trust	6,400	Murray K R	9,434
Garton & Harris in trust	21,177	Murray K R	6,828
Germain A W	2,125	Peterson Shields Galbraith & Hutchings in trust	13,000
Goldbeck D R	5,235	RCMP Curling	18,642
Goodwin & Mark in trust	3,000	Satellite Motel Limited	1,540
Goodwin & Mark in trust	58,692	Spence D	1,000
Handley J	3,000	Vancouver Lions Gate Travelodge	1,135
Hope Heinrich in trust	6,000	Settlements regarding employment—	
Hungerford Simon in trust	6,066	Clark A	143,000
Hunter C	10,000	Duarte M	25,000
Insurance Corporation of British Columbia	8,250	Gordon E	25,000
Jarvis & Goulet in trust	14,500	Osadchuk B	25,000
Lerner & Associates in trust	35,000	Settlements re Civil Litigation—	
Lojek Jones & Hudec in trust	1,795	Roy Yeoman Savoie Leblanc in trust	7,000
Lucas Bowker & White in trust	5,391	Taylor R in trust	100,000
Lucas Bowker & White in trust	4,156	Classified payment	40,000
Lucas Bowker & White in trust	19,269	Claims under \$1,000 (499)	141,783
MacDonald Boyle & Jeffrey in trust	6,000		2,277,847
MacLeod MacDougall Crane & Parkman in trust	9,000		2,661,018
Manuel Azevedo in trust	2,000		
Martin C in trust	10,006		
Ollsola C	1,019		
Ozon E R	60,000		
Packwood D J	8,000		
Pomfret J	4,500		
Potomak T A	2,500		
Poyner & Baxter in trust	5,000		
Ross & Company in trust	7,500		
Russell & Dumoulin in trust	15,000		
Russell & Dumoulin in trust	3,460		
Sands & Company in trust	21,250		
Scherillo B	10,855		
Schroeder & Pidgeon	2,200		
Shewchuk M M	33,000		
Shtabsky & Tussman in trust	45,000		
Singleton Urquhart & MacDonald in trust	8,000		
Snyder & Company	16,000		
Stamatinos Leland Koskie & Wellsch in trust	45,000		
Stark Christian Henderson in trust	5,250		
Stark Christian Henderson in trust	10,972		
Stilling Backmore Raven Hoem in trust	9,645		
Stone & Alexander in trust	1,500		
Suffredine Burch in trust	4,000		
Taylor McCaffrey in trust	15,161		
Tees Lloyd Clare & Kiddle in trust	2,500		
Thomas Dorfman & Sweatman in trust	1,500		
Tierney Stauffer in trust	15,000		
Tierney Stauffer in trust	9,750		
Town E P	2,500		
Vancouver School Board	1,557		
Walker Lacusta & Ross in trust	1,925		
Williams G M	35,000		
Workers Compensation	1,200		
Worthington Simm & David in trust	4,330		

SUPPLY AND SERVICES

Department

SUPPLY AND SERVICES

Authority—Ministerial

Compensation for loss of revenue because of an overdeduction of past service contribution—	
Braams Dr J	17,791
Settlement by the Department to a complaint filed to the Canadian Human Rights under Section 7 of the Act—	
Wilson M	1,000
	18,791

PUBLIC WORKS

SERVICES PROGRAM

Authority—Ministerial

Settlement of claim from accident—	
Gracha & Seheon V	275,000
Settlement of a claim between PWC and Canada Post Corporation for —	
Hoeg S	8,750
Tag Developments	90,000
Damages to personal property —	
Richard G	1,059
Axa Insurance for LaPrise J and Butler N	1,216
Canadian General Insurance for Carberry D	1,713
MacPhee Pontiac Buick GMC for Spellman G	1,198
Settlement of a claim as a result of an overflow of an important quantity of water—	
Club de Golf de Blainville	11,128
Settlement of a claim for executed works on Lot 2A	
Construction of Space Agency—	
CEGERCO Construction	35,000

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of a claim as a result of a closing lease—		TRANSPORT	
Pelletier A	3,350	Department	
Execution of labours unforeseen in plans and estimates		<i>Authority—Department of Justice</i>	
of Jean Attore—		Compensation due to flood damage to items	
Bergeron & Thibaudeau en fiducie	10,000	in storage—	
Cost of reservation cancellation—		Metropolitan Parking Inc	2,599
Auberger Godefroy	3,238	Damages to vehicle due to unsecured metal guard—	
Settlement of a claim from Const. Canamon due to the		The Missisquoi Insurance Company	3,768
construction of Ste-Flavie's seaport—		Damages to private vehicle due to lime	
Monenco Agra Inc.	600,000	deposit—	
Lease breaking and discharge for all claims		Astu M	2,886
and lawsuits—		Dupont Canada Inc	2,002
Le Musée des sciences naturelles de Québec	143,000	Prem S J	1,035
Compensation paid for a clothing damage claim resulting		Riley E	1,036
from construction at R.C.M.P. HQ canteen—		Saiyed N	1,006
R.C.M.P. Headquarters canteen	1,143	Compensation for damage to vehicle due to	
Settlement of a property and equipment damage claim		malfunction of gate arm—	
resulting from a break-in and theft—		Connors Eastown Chevrolet Oldsmobile Ltd	1,027
Beament Green Dust in trust	1,000	Damages to private vehicle due to concrete work in	
Compensation paid for a personal injury at the		parking lot—	
post office in Arnprior—		Walker R J	3,358
Canada Post Corporation	16,000	Compensation due to an accident involving a	
Damage claim due to a vehicle accident—		Crown vehicle—	
La Capitale Compagnie	1,580	Alexopoulos S	1,835
Clark J S	1,603	Assurances Générales des Caisses	1,020
Gibbons D	5,564	Leclair A	1,029
Koros J	1,614	Meers W	1,482
St-Denis R	1,464	Richards D	1,397
Unifund Assurance company	3,425	Compensation for damages due to accident involving	
Settlement of claims for personal injury—		small aircraft—	
Rusk M	1,250	Cooper A G	12,602
Hawly M	5,627	Compensation for personal injuries as a result	
Settlement of a complaint— <i>Canadian</i>		of a fall—	
<i>Human Rights Act</i> —		Meade T	8,571
Coffey C	20,000	Walworth M	12,500
Settlement of a claim as the result of a motor vehicle		Wilson I	1,391
accident involving a Crown owned vehicle—		Young K C	20,000
The Manitoba Public Insurance Company	1,383	Compensation for personal injuries due to	
Insurance Corporation of British Columbia		Transport Canada employee negligence—	
(two claims)	2,963	Hygaard M	5,187
Claims under \$1,000 (45)	12,247	Compensation for personal injuries as a result of	
	1,261,515	a vehicle accident—	
REAL PROPERTY PROGRAM		Balmer E	6,000
<i>Authority—Ministerial</i>		Voroney B	1,475
Settlement of a claim between ORC Investments		<i>Authority — Ministerial</i>	
Limited and PWC—		Accidents involving a Crown vehicle—	
Port Hawkesbury Litigation for ORC Investments Ltd.	30,000	Allstate Insurance Company of Canada	10,841
Compensation paid for a personal injury		Budget Rent-a-car	1,115
on Elgin Street, Ottawa—		Bulmer D	1,010
Lang, Michener in trust	3,500	Canadian Airlines	2,794
Settlement paid for a personal injury and damage		Cape Breton Service Ltd	2,287
of a vehicle—		Compagnie D'Assurance La Sécurité Nationale	4,541
McGovern, Roine, in trust	15,000	Co-operators Insurance Co	2,894
Settlement as a result of claim for personal damages—		Eastern Building Centre	1,112
Stanley G. Turner in trust	20,000	Holt W	19,000
Claims under \$1,000 (9)	1,965	Insurance Corporation of British Columbia	3,098
	70,465	Mironenko A	1,508
	1,350,771	Mostarrah F & M	9,000
		Parmar S	1,928
		Rizzetto J	4,000
		Zhagniew J	188,462

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for repairs to private vehicle as a result of an accident—		Compensation for damages to building caused by a Crown vehicle—	
DeSantis L	1,969	O D Holdings Limited	1,298
Compensation for damages to aircraft cables involving Crown vehicle—		Compensation for medical services due to an accident—	
Northwest Airlines Inc	1,183	Manitoba Health Services	1,109
Compensation for stolen vehicle at Mirabel Airport—		Claims under \$1,000 (72)	27,848
La SSQ Société D'Assurances Générales Inc	1,305		442,504
Compensation for personal injuries as a result of a fall—		TREASURY BOARD	
Henry G	5,525	Department	
MacAleer N	6,000	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Compensation for damages to fishing vessel—		<i>Authority—Ministerial</i>	
Reyno G	2,165	Claim under \$1,000 (1)	351
Compensation for loss of business and air carrier license—			
Turner F	15,000	VETERANS AFFAIRS	
Compensation due to resolution of harassment complaint—		Department	
Name withheld ⁽¹⁾	8,500	VETERANS AFFAIRS PROGRAM	
Name withheld ⁽¹⁾	11,880	<i>Authority—Ministerial</i>	
Payments of compensation under the <i>Canadian Human Rights Act</i> —		Payment of settlement under the <i>Canadian Human Rights Act</i> —	
Name withheld ⁽¹⁾	10,000	Name withheld ⁽¹⁾	18,000
Compensation for damages to speedboat caused by icebreaker—		Claims under \$1,000 (2)	532
Kerrivan C	1,926		18,532
		Total	15,406,227

⁽¹⁾ Name withheld in accordance with terms of settlement.

Ex gratia payments

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments. For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE		Friesen, Frank	3,549
Department		Gerski, Marjorie Lois	9,981
AGRI-FOOD PROGRAM		Goosen, Louise	5,810
<i>Authority—Ministerial</i>		Hacult, Benoit A	6,000
Compensation for damage to clothing while employees		Hagyard, Kenneth Ralph	4,079
on duty—		Hambley, Russell	2,445
Brazeau G	143	Hofer, John	12,691
Campbell S	102	Hook & Smith in trust	6,195
Dube C	150	Hook & Smith in trust	6,195
Compensation for destruction of prescription glasses during		Hook & Smith in trust	6,382
regular duties—		Johnson, Edward	951
Comtois S	261	Johnston, Stuart Craig	3,475
Moreau P	264	Kannagieser, Edgar	1,367
Compensation for legal fees and out of court settlement		Knutt, Herbert Gilbert	20,275
costs to resolve legal action—		Kraft, Kenneth	4,501
Lowry B	23,330	Laudin, A	5,637
Compensation for destruction of shirt, pants and shoes by a		Lubyk, Raymond	3,695
caustic splash incident—		Lynch, Dennis	34,559
Armstrong R A	122	Markert, Gauin	4,716
Guy L D	152	Miltown Hutterian	16,136
Compensation for relocation cost incurred in excess		Neufield, Tom & John	3,334
of policy coverage because of erroneous		Oliver, Donald	3,769
information communicated—		Pattison, F	2,700
Carberry R	385	Pickering, Norman	5,092
Compensation for the loss of income while under unjustifiable		Pohr, Fred	893
suspension from duties—		Proctor, Alan	812
Epp P	5,067	Qually, Donald A	3,356
To reimburse employees for additional family related		Rausch, Henry	5,642
expenses due to a work assignment in the		Rausch, Ronald	4,487
United States on the Midwest Flood		Reinsch, Larry	2,831
Rehabilitation Efforts—		Reznik, Henry	3,500
Fedeniuk S	726	Rondeau, Roland	1,683
Giddings A	771	Rondeau, Urbain	1,799
Hunchak E	791	Saranaga, Robert	3,547
Melville J	611	Schnewwl, Clarence & Kolynn	22,878
Morrison W	640	Spruce Lake Farms	15,848
Shepherd G	615	Stranden, Neil	2,313
Stevenson R	803	VandeKerckhove, Lorne	1,759
Reimbursement for lost telephone pagers—			
Cantel Paging	200	<i>Authority—TB Minute 820586</i>	
Reimbursement for personal clothing items lost		Compensation to producers in New Brunswick for losses	
in barn fire—		incurred as a result of unjustifiable detention of seed lots	
Schuptli C	435	by the United State Department of Agriculture—	
Reimbursement for bicycle lost in barn		Bubar P & Sons	5,374
fire—		Givscud M Co Ltd	6,562
Scott T	703	Pelkey A	6,821
To cover insurance deductible for damages as a		Pirie Potato Co Ltd	7,058
result of accident using private vehicle on		Pray A	20,684
government business—		Savage Farms Ltd	20,132
Doerksen R	500	Toner C & C	32,216
Settlement in the matter of-Econ Consulting, Memco		Toner J T & Sons Ltd	83,377
and Prostar—		Payments under \$100 (9)	428
Cooper, William	4,038		510,888
Daoust, Richard	2,976	GRAINS AND OILSEEDS PROGRAM	
D'Hoore, George	3,070	<i>Authority—Ministerial</i>	
Drul, Wayne	14,871	Compensation for the reimbursement of expenses incurred as a	
Durand, Luk L	8,356	result of a dental injury while on duty travel—	
Fannystelle farms	5,555	Badani B	1,479
Ferre Freres Ltee	4,881		
Finnisson, Colin W	2,836		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payment under \$100 (1)	60	Ishihara M	21,000
	1,539	Katatsu K	21,000
	512,427	Katatsu T	21,000
		Kawaguchi R K	21,000
ATLANTIC CANADA OPPORTUNITIES		Longfield M E E	21,000
AGENCY		Mitsushio I	21,000
Department		Momose K T	21,000
<i>Authority—Department of Justice</i>		Monroe P C	21,000
Payment under \$100 (1)	50	Murata The Estate of K	21,000
		Nakata F	21,000
COMMUNICATIONS		Nishibata T T	21,000
Department		Nishimura H S	21,000
COMMUNICATIONS		Okada P H L	21,000
<i>Authority—Ministerial</i>		Shigematsu The Estate of T	21,000
Compensation for damages to employee's vehicle—		Shimamori K	21,000
Wallace M	297	Skerrett N	21,000
Payments under \$100 (2)	136	Suzuki M	21,000
	433	Tahara The Estate of T	21,000
ENVIRONMENT		Takahashi K P	21,000
PARKS PROGRAM		Taniyama I	21,000
<i>Authority—Ministerial</i>		Ubukata R Z	21,000
Compensation for employee's loss of lenses—		Umeno R N	21,000
Murray J	152	Yasuda The Estate of H	21,000
Compensation for loss of luggage while on government			609,000
travel—		SECRETARY OF STATE	
Robinson C	178	CORPORATE SERVICES	
Compensation for property tax arrears as a result of a legal		<i>Authority—Ministerial</i>	
dispute—		Compensation for expenses incurred by employer—	
Rural municipality of Old Post	2,392	Coderre M	6,535
Compensation for broken window of vehicle—		Canadian Radio-television and Telecommunications	
Grath D	333	Commission	
Compensation for boat accident—		<i>Authority—Ministerial</i>	
Penny L	114	Damage to an article of clothing—	
Compensation for paint on vehicle—		Durocher A	136
Royal Insurance	244	National Archives of Canada	
Compensation to provide a payment in return for full and		<i>Authority—PC 1991-8/1695 and Ministerial</i>	
final release of logging interests in Wood Buffalo		Compensation for damaged personal belongings—	
National Park—		Awad P	270
Canfor/Daishowa	2,500,000	D'Aoust J	200
Compensation for injuries as a result of a fall at		Galarneau S	244
Long Island Lock Station—		Lavoie M	103
Chodikofs D & R	7,000	Newman S	150
Payment under \$100 (1)	50	Palmer C	240
	2,510,463	Smith D	120
MULTICULTURALISM AND CITIZENSHIP		Payments under \$100 (5)	330
JAPANESE REDRESS			1,657
PROGRAM		National Battlefields Commission	
<i>Authority—PC 1988-89/2552</i>		<i>Authority—TB 817354</i>	
Whereas, during and after World War II, persons		As a result of an amendment to the 1980 Regulation	
of Japanese ancestry in Canada were subjected to,		governing grants to municipalities, the National	
on a systematic basis, discriminatory actions		Battlefields Commission is authorized to make	
taken by the Government of Canada under the War		ex gratia payments totalling \$2.4 million to these	
Measures Act, the National Emergency		municipalities over a period of four years from	
Transitional Power Act, 1945 and other		1992-93 to cover grants that might have been	
related transitional legislation solely because		made during the period from 1985—	
of their race; the Government of Canada has		Quebec City	2,385,453
offered \$21,000 to any person of		Sillery	7,096
Japanese ancestry who suffered			2,392,549
from such actions—		National Library	
Beskal C A	21,000	<i>Authority—PC 1991-8/1695 and Ministerial</i>	
Broomfield B A	21,000	Compensation for damaged clothing—	
Edamura L S	21,000	Payment under \$100 (1)	65
Haraga S M	21,000		
Ibaraki I S	21,000		
Imoo N	21,000		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Public Service Commission		Compensation for bias on retirement as a result of a grievance—	
<i>Authority—Ministerial</i>		Nixon Carol Ann	115
Payments under \$100 (4)	103	Compensation for damage to coat—	
	11,200	Bergeron B	225
EMPLOYMENT AND IMMIGRATION		Refund of Unemployment Insurance overpayment—	
Department/Commission		Ayers A	242
CORPORATE MANAGEMENT AND SERVICES PROGRAM		Bell M	280
<i>Authority—Ministerial</i>		Bennett P	267
Damage to personal property while performing duties—		Blackburn S	163
Martret M	150	Blackburn W	711
Employment ended improperly—		Boyce B	140
Thal Mike	20,000	Brooks S	395
Replace damaged trousers—		Burnside C	592
McKiel Greg	229	Butters R	549
Repair damaged trousers—		Chapman E	289
Ducharme Joffre	102	Coldre P	488
Payments under \$100 (9)	406	Cox D	112
	20,887	Cronin M	279
EMPLOYMENT AND INSURANCE PROGRAM		Currie D	259
<i>Authority—Ministerial</i>		Currie D	231
Damage to personal property while performing duties—		Doksansky M	300
Briffett W	243	Dorey E	257
Damage to employee vehicle by irate client—		Downie B	270
Eveleigh M	161	Duits E	255
Suit replacement—		Elliott P	215
Macdonald Robert	450	Fyfe R	250
Maternity benefits—		Grant-Hose D	469
Floyd Cynthia	6,530	Gummer E	150
Gasper Kelly	3,000	Hackett D	277
Gladwell Laura	4,000	Hawton C	295
Horsnall Susan	4,000	Heintzman M	246
Adoption related benefits—		Henson L	309
Dumas Jocelyne	1,500	Heslip F	251
Financial assistance as a result of misappropriation—		Hindle D	352
CADC Côte nord	47,601	Jonker S	250
Friendly settlement of a complaint as a result of erroneous informations provided—		Klinck V	291
Fortin Germain	14,404	Lequyere G	153
Hart Norman	4,000	Lock P	287
Michaud Rodrigue	14,392	Longmire E	279
Friendly settlement of a complaint under the Human Rights—		MacGillvray C	131
Nadeau Madeleine	5,000	Marshall F	540
Compensation for expenses incurred in pursuing her redress for wrongful dismissal—		Mastrangelo M	299
Brown C	4,500	Maxwell, D	296
Compensation for computers purchased for CEC training program		McDonald L	552
Compatible Computers	4,485	McLeod K	100
Compensation to youth project to cover—		McNabb S	542
A Must For Youth Project	30,072	Mew E	273
Financial help as a result of the United Way funds theft—		Minor C	116
Centraide	475	Mustard M	628
Damage to personal item—		Pabst A	331
Lacroix Joanne	242	Pabst S	119
Rajotte D	144	Pricne J	125
Friendly settlement of a complaint as a result of erroneous informations provided—		Prine D	432
Huynh Van	1,587	Reiger V	536
		Resmer S	249
		Ring B	251
		Robinson D W	125
		Rolling S	255
		Schell K	273
		Schiller A	305
		Shipps B	534
		Smith C	525

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Stuckless M	162	EXTERNAL AFFAIRS	
Tymchuk C	233	Department	
Vance K	492	CANADIAN INTERESTS ABROAD	
Compensation for costs incurred with respect		PROGRAM	
to Work Sharing Agreement—		<i>Authority—Ministerial</i>	
Vas-Cath Inc	3,700	Compensation for loss of personal effects due	
Compensation for legal fees—		to the Zaire Crisis in 1991—	
Dundurn Community Legal Services	350	Blagdon M	1,693
Compensation for ice rental—		Reimbursement for a suit damaged while on duty—	
Humber Highland Curling Club	368	Dore L	470
Compensation for tuition fee and books—		Reimbursement for the loss of funds due to the	
(a decision by the Appeals Directorate)—		devaluation of the old Kuwaiti Dinars—	
Dalton S	1,420	Farah M	740
Disappearance of personal effects—		Reimbursement due to equipment failure which resulted in	
Hoffman K	350	loss of perishable food—	
Compensation for broken glasses—		Gardner Merchant Food Service Inc	1,929
Ruggiers A	200	Reimbursement for loss of personal effects—	
Compensation for damaged equipment—		Martin B	1,788
Sarkodie A	225	Reimbursement for special education expenditures	
Compensation for torn clothing—		due to delay in assignment—	
Sharpe BJ	112	McNee J	480
Payments under \$100 (25)	1,247	Reimbursement for shoes damaged while on duty—	
	173,675	Mezzanotte R	227
	194,562	Reimbursement for car rental due to delay	
		in assignment—	
ENERGY, MINES AND RESOURCES		Normandeau M	979
Department		Reimbursement for dental expense due to inadequate	
ENERGY, MINES AND RESOURCES		treatment while in Damascus—	
<i>Authority—Ministerial</i>		Orr R	1,138
Payment under \$100 (1)	96	Reimbursement for special education expenditures—	
FORESTRY		Thompson C	9,775
<i>Authority—Ministerial</i>		Reimbursement for damage to personal automobile	
Compensation for clothing while working on		due to malfunction of automatic door—	
scientific equipment—		Walsh S	117
Waterman G	200	Payments under \$100 (2)	157
	296		19,493
ENVIRONMENT		Canadian International Development Agency	
Department		<i>Authority—PC 1991-8/1695 and Ministerial</i>	
ADMINISTRATION PROGRAM		Compensation for a coat and a pair of gloves	
<i>Authority—Ministerial</i>		stolen while on official travel—	
Compensation resulting from a complaint to the PSC appeals		Valentine K	225
and Investigation Branch—		Compensation to GEC ALSTHOM (MIL) for funds wrongly	
Healy P	1,500	deducted by Tana and Athi Rivers Development	
Payments under \$100 (3)	69	Authority (TARDA) from their contract KE100 with	
	1,569	CIDA project 524/10946-Kiambere Hydroelectric Dam—	
ENVIRONMENTAL SERVICES PROGRAM		GEC Alsthom	122,076
<i>Authority—Ministerial</i>		Payments under \$100 (2)	97
Theft personal items while on travel status—			122,398
Cheng D	198	FINANCE	
Adams J	280	Department	
Compensation for loss of personal articles—		FINANCIAL AND ECONOMIC POLICIES	
Walker E H	555	PROGRAM	
Compensation of loss of personal effects on		<i>Authority—Ministerial</i>	
private charters—		Reimbursement of expenses related to moving from	
Sadowski L	400	Canada to England to assume responsibilities	
Senicki L	760	as Director of the European Bank for	
Compensation for damaged clothing—		Reconstruction and Development—	
Hilchie R M	117	Coleman J	3,000
Leger G	100		
Payment under \$100 (1)	70		
	2,480		
	4,049		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement in lieu of notice for termination from both the European Bank for Reconstruction and Development and the Department of Finance including consideration for family separation and costs related to his return to Canada—		Reimbursement of legal fees— Aitkens B	10,000
McCutchan D	375,000	Compensation for loss of library book— Brizinski P	100
Compensation on termination from the Public Service of Canada—			761,429
Parkins R	8,000	NORTHERN AFFAIRS PROGRAM	
Reimbursement of benefit expenses—		Authority—Ministerial	
Sevigny D	2,444	Payments under \$100 (3)	223
Payment under \$100 (1)	38		761,652
Authority—TB 820322			
Settlement in lieu of notice for termination from the International Bank for Reconstruction and Development in Washington including reimbursement of expenses related to the sale of property and relocation to Canada—		INDUSTRY, SCIENCE AND TECHNOLOGY	
Potter F	331,610	Department	
	720,092	INDUSTRY, SCIENCE AND TECHNOLOGY	
		Authority—Ministerial	
		Compensation for broken glasses— Farysey D	173
		Payments under \$100 (2)	126
			299
		CONSUMER AND CORPORATE AFFAIRS	
		Authority—Ministerial	
		Compensation for damage to power tool— Boylan R	112
		Compensation for an employee stolen typewriter— Alexander J	212
		Compensation for damages to an employee's suit that occurred on the premises of the Office of the Superintendent— Sutherland-Brown R	107
		Compensation for erroneously provided information payment to Singer Keyfetz in trust— Telinformatic Inc.	1,000
		Compensation for erroneously provided information payment to K. Wolfson in trust— Wolfson K	500
		Compensation for the lost of a boat for which Consumer and Corporate Affairs was responsible for the moving— Klinger W	1,700
		Compensation for an employee stolen money while on travel status— McQuaig W	128
		Payments under \$100 (6)	200
			3,959
		Canadian Space Agency	
		Authority—Ministerial	
		Compensation for leaving— Ouellette J	51,500
		National Research Council	
		Authority—Ministerial	
		Payment under \$100 (1)	57
		Statistics Canada	
		Authority—Ministerial	
		Compensation for clothing damaged during course of regular office duties — Armstrong G	102
		Clermont Y	100
		Young G	136
		Compensation for loss of personal effects while on travel status in Spain — Prigley B	686
		Compensation for loss of personal effects while on travel status in United States — Prigley B	200

Auditor General

Authority—PC 1991-8/1695

Compensation for destruction of prescription glasses while on audit assignment— Charron J	200
Compensation for return of materials— Whitnall L P	750
Compensation for the theft of personal items— Brisebois R	100
Michaud C	200
	1,250
	721,342

FISHERIES AND OCEANS**Department**

Authority—Ministerial

Compensation for loss of personnel effects while performing duties— Corriveau J	724
Compensation for damage to clothing while performing duties— Stone M	113
Compensation for personal items destroyed in a fire on board FPV 20A1153— Sampson D A	288
Spears A	647
Compensation for eyeglasses broken when a sled was over- turned into a crack in the ice during the field season— Seapaul R	154
Payment under \$100 (1)	46
	1,972

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**Department****INDIAN AND INUIT AFFAIRS PROGRAM**

Authority—Ministerial

Payment for reasonable costs demonstrated to have been incurred in negotiating its specific claim— Tobique Indian Band	750,000
Compensation for loss of personal effects when the departmental vehicle was broken into while in travel status— Desmoulin C	726
Diabo M	603

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for loss of personal effects while on travel status to Montreal —		Kuchynski L H	2,797
Reed P	472	Lacoste P	149
Compensation for ruined footwear resulting from a broken sprinkler system —		Larose J	179
Rodgers K	129	MacKay L	236
Payments under \$100 (7)	448	Martin M C G A	150
	2,272	Maxwell D	200
	58,087	Mitchell R D	195
		Myler M A	177
		Muhlbacher H	428
		Novakovic	1,606
JUSTICE		Ontario Hydro	15,447
Department		Perry K	1,247
<i>Authority—Ministerial</i>		Port Sidney Marina	2,546
Allan Memorial Institute Depatterned		Rich D	674
Persons Assistance Program	4,200,000	Rumbolt S	690
Settlement for additional legal costs—		Simard G	100
Attorney General-Ontario	12,417	Simpson S M A	2,040
Replace stolen articles (business trip)—		Skeier K S	159
Paczulla J	134	St Jéan	313
Payments under \$100 (2)	40	Stokely E J	723
	4,212,591	Tremblay R	600
		Tremblay R	152
Tax Court of Canada		Trousdale M	107
<i>Authority—Ministerial</i>		Village Of Winchester	12,000
Compensation for damaged clothing—		Webster T	317
Tougas D	146	Settlement for severance pay—	
Payments under \$100 (3)	179	Besedic A	1,240
	325	Loss of Interest—	
	4,212,916	Gruber A	1,479
		Hagan C M	629
		Kujala R W	1,108
NATIONAL DEFENCE		MacDonell M	1,241
Department		Saumure M	226
<i>Authority—Ministerial</i>		Wood, A R H	486
Damage to private property—		Damage caused by overflight—	
Agnew J W	615	Underwriters Adjustment Bureau re: Aide E	1,000
Aubin J R B	185	Reimbursement for medical costs—	
Beekuizen D J	300	Mansell S	845
Berry W J	2,022	Lamoureux, J E R	398
Bérubé D	411	Paradis B	959
Boucher M	142	Reimbursement for legal fees—	
Boyle L	170	Dutrieux	45,172
Brisette J	170	Stackhouse J T	6,190
Burke T R	172	Financial compensation—	
Cameron I	307	Duffy J	100
Chesebrough L	9,902	Knapp D	149
Coxey J	944	Tower D W	165
DeVries B	188	Payments under \$100 (133)	11,667
Deguire M	150		137,416
Duclos N	130		
Dustan B	288	NATIONAL HEALTH AND WELFARE	
Fowler C L	688	Department	
Gibbons B W	100	DEPARTMENTAL ADMINISTRATION PROGRAM	
Grondin L	100	<i>Authority—PC 1991-8/1695 and Ministerial</i>	
Hamelin L	566	Damage to personal effects on duty—	
Hancock D	194	McNeil T	350
Hanousek M	190	<i>Authority—Canadian Human Rights Commission</i>	
Hug G E A	456	Payment as directed by the Canadian Human Rights Commission—	
Hurst C	355	Rae C	5,000
Jefferies A	121	Payments under \$100 (3)	45
Jones P D	416		5,395
Johnston J G	1,155		
Kovacevic	693		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH PROGRAM		PRIVY COUNCIL	
<i>Authority—1974/1946 and Ministerial</i>		Department	
Damage to personal effects while on duty—		<i>Authority—Ministerial</i>	
Lynn G	357	Compensation for lost briefcase and property—	
Shone N	500	Therrien P	184
Stachowiak J	200	Compensation for damaged clothing while on duty—	
<i>Authority—PC 1990-4/872</i>		Goddard J	200
Compensation to persons infected		Sled J	146
HIV virus through blood or blood products in Canada and to the Canadian thalidomide victims	29,010,000	Compensation for lost clothing while travelling abroad—	
Payments under \$100 (2)	113	Palmer A	375
	<u>29,011,170</u>	Payments to an employee's superannuation account in compensation for loss of previous pensionable service due to change in employment—	
SOCIAL PROGRAM		Poulin M-P	30,399
Payment under \$100 (1)	51	Payment under \$100 (1)	17
	<u>29,016,616</u>	<i>Authority—PC 1994-520</i>	
NATIONAL REVENUE		Payments made to assist in the payment of costs incurred by intervenors to the Commission of Inquiry on the Blood System in Canada—	
Customs and Excise		Blake, Cassels & Graydon	26,688
<i>Authority—Ministerial</i>		Buchanan, Derrick and Ring	26,072
Compensation for counselling services to an employee while involved in job related activities—		Elliott, Rodrigues and Daffern	61,617
Family Enrichment and Counselling Services Incorporated	420	Gignac, Sutts	29,317
Compensation for the suffering of minor injuries as well as personal damages on the part of an employee—		Graham F Pinos QC	29,403
Bratina L	157	Kapport, Selnes, Klimm and Brown	49,045
Compensation for the repairs of a vehicle—		Kenneth Arenson	82,741
Extence S A	122	Marchand, Magnan, Melançon, Forget	15,506
Payments under \$100 (9)	340	Pierre R Lavigne	20,252
	<u>1,039</u>		<u>371,962</u>
Taxation		Canadian Centre for Management Development	
<i>Authority—PC 1981-8/1695</i>		<i>Authority—Ministerial</i>	
Theft of personal items from office—		Compensation for repair of dentures—	
Antoine L	762	Millette G	350
Ferguson G	224	Payments under \$100 (4)	168
Compensation for broken eyeglasses and other items—			<u>518</u>
Martyn J	159	Canadian Transportation Accident Investigation and Safety Board	
Soke R	384	<i>Authority—Ministerial</i>	
Compensation for pension buy-back costs incurred due to delay—		Payments under \$100 (2)	106
Clement M	113	Chief Electoral Officer	
Compensation for insurance deductible—		<i>Authority—Ministerial</i>	
Chase R	100	Compensation for personal effects which were required for the performance of duties and were stolen from the office of Returning Officer of Rosemont—	
Kam K	149	Damiani O	2,413
Kandulski K	100		<u>374,999</u>
Compensation for damages to personal clothing—		SECRETARY OF STATE	
Charet R	233	Department	
Fullerton T	160	EMPLOYMENT AND IMMIGRATION	
Lapp N J	195	IMMIGRATION PROGRAM	
Lawson G	107	<i>Authority—Ministerial</i>	
Robart M	154	Compensation for loss of personal property—	
Compensation for travel claim—		Johnson I	270
Pinula M	1,009	Compensation for injuries and damages as a result of a motor vehicle accident—	
Compensation for interest paid on loan—		Sipple G	12,500
Wilkie Kushner A	138		
Payments under \$100 (86)	3,599		
	<u>7,586</u>		
	<u>8,625</u>		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Payments under \$100 (6)	173	Ell RW	110
	12,943	Fraser WS	221
Immigration and Refugee Board of Canada		Gratton LF	132
<i>Authority—Ministerial</i>		Gray TS	124
Payments under \$ 100 (4)	230	Nixon J	234
	13,173	Prejet JM	221
		Russell	208
SOLICITOR GENERAL		Stephenson SE	140
Correctional Service		Woodfine TS	220
<i>Authority—Ministerial</i>		Zanin VL	119
Compensation for theft of a contractors vehicle—		Compensation for damage to personal clothing—	
Palmer K	2,882	Affleck BA	1,016
Compensation for vandalism to contractors equipment—		Bertaldo B	200
Frontier Corporation	449	Borovsky AA	1,030
Recognition of service prior to employment—		Brecknell	210
Brant	2,000	Cavey IA	100
Compensation for loss of cattle—		Chlow JH	1,166
Sutherland G and L	5,000	Dore JC	600
Compensation for lost inmate effects—		Drouin JSG	124
Copeland D	268	Eidet DA	545
Compensation for employee's personal effects lost or damaged while on duty—		Hagarty GGS	453
Bouchard	100	Healy J	139
Boulais L	449	Leblanc G	150
Brown	103	Leclair MD	139
Bruyere	217	Legge K	223
Claude A	315	Macphee RG	134
Currie S	200	Mottard M	207
Elkey	100	Rudo ADJ	135
Howes	150	Somers R	280
Jackson G	439	Winter HR	428
Jones J	112	Yen Y	120
Kline J	220	Compensation for damage to or loss of watch—	
Lavoie B	120	Fournel JJPG	175
Macleod R	638	Jacobs LR	136
McGlynn	236	Peck GG	210
McKenzie	150	Reynolds WL	118
Meire	758	Tata JN	171
Nedila	234	Compensation for damage to or loss of personal property—	
O'Neil S	283	Bergerman L	471
Oullette A	168	Caouette P	557
Poulin P	150	Clement R	299
Rawlyk	125	Dalton MI	556
Senécal L	120	Davis RB	180
Shelley R	107	Dhiona D	150
Simard M	348	Dunning K	556
Salvador	120	Edwardson JW	308
St-Laurent R	248	Fort Simpson Housing Corporation	121
Touchette J	270	Isabelle C	145
Vachon P	247	Jaffray K	562
Vis	232	Jerritt V	131
Payments under \$100 (32)	1,700	Pare JA	231
	19,258	Parent F	1,929
		Richer JJA	236
Royal Canadian Mounted Police		Roussy M	1,386
<i>Authority—PC 1991-8/1695</i>		Schendel D	500
Compensation for loss of or damage to eyeglasses—		Stewart HS	113
Abran JJR	147	Walstrom SR	106
Bourque GMV	397	Wilganoski Construction	426
Brink D	171	Young JJ	150
Burrell CC	100	Zenuik TA	280
Cantafio JA	220	Compensation for loss of equipment—	
Demko A	278	Bell Mobility Paging	300
Desy JSB	100	Bell Mobility Paging	300
		Bell Mobility Paging	300

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bell Mobility Paging	300	D&D Renovations	220
Bell Mobility Paging	300	Delta	794
Bell Mobility Paging	300	Eastern Insulation and Renovation	391
Bell Mobility Paging	300	Farmer M	10,000
Cantel Paging	193	Foot JC	125
Compensation subsequent to a grievance on payment of interest on legal fees—		Fort McPherson Housing Association	239
Nadeau D	401	Garau M	160
Compensation for damage to vehicles—		Hand H	400
Asquith Town of	725	Harbour Towers Hotel	190
Caron D	629	Hart A	1,103
Chutter J	374	James A	560
Cooperators General Insurance	507	Pacific Prehung Doors Ltd	342
Corner JHR	203	Roy G	162
Corriveau MD	434	Savin Canada Ltd	552
Digman J	353	Schultz TW	132
Dupuis J	1,061	Stursberg RK	405
Ethier R	1,518	Third Street Holdings Ltd	268
Fehr C	1,200	Wornchak AM	191
Fontaine et associes en fiducie	1,443	Young S	205
Gagnon EL	797	Compensation due to out of court settlement—	
General Accident Indemnity	1,574	Genier, Perras, Pilotte in trust	50,000
Greene JB	1,531	Compensation for ambulance service—	
Greene JB	1,125	Haughen K	145
Kikoak B	250	Payments under \$100 (149)	8,169
Lawlor MA	647		152,753
Layman B	548		172,011
Macintyre H	145		
Mailloux P	473	SUPPLY AND SERVICES	
McGibbon Industries	564	Department	
McGregor L	1,500	SUPPLY AND SERVICES	
Minister of Finance and Corporate Relations	1,376	<i>Authority—Ministerial</i>	
Minister of Finance and Corporate Relations	336	Compensation for clothing damaged during the performance of duties—	
Needham DP	142	Rothwell I	348
Noorali A	622	Compensation for losses of personal effects—	
Notenboom C	500	Belliard M	282
Ouston SR	158	Payments under \$100 (2)	135
Parent R	443		765
Personal Insurance Company	1,322	PUBLIC WORKS	
Poulin GL	238	SERVICES PROGRAM	
Prudentielle d'Angleterre	1,068	<i>Authority—Ministerial</i>	
Prudentielle d'Angleterre	146	Settlement of a claim without prejudice—	
Quirion P	860	Island General Cleaning	6,377
Rochon G	8,570	Payment to International Women's Day Organization—	
Royal Insurance	4,754	International Women's Day Organization	100
Royal Insurance	4,883	Replacing of broken glasses during a fall—	
Simard JPP	185	Charette-Richard M	300
Simcoe Erie Group	797	Compensation for replacing a truck's broken window—	
Siscoe and Savoie in trust	3,800	Groupe Commerce compagnie d'assurance	527
St Maurice Insurance Company	2,338	Compensation to replace a golden ring—	
Thompson DC	250	Vincent D	462
Whelan M	668	Indemnification related to cloign bail—	
Wright J	226	Tardif-Montpellier G	450
Compensation for damage to airplane—		Compensation for the loss of a hearing aid during work—	
L Care Services Ltd	1,200	Mazhar J	418
Compensation for damage to or loss of real property—		Compensation for revenues lost by businesses affected by security lock down during Vancouver Summit (April 3 and 4, 1993)—	
Action Glass	105	Citicom Inc.	8,902
Angus Miller Ltd	673	International Collections Boutiques Ltd.	3,018
Beaver Lumber	166		
Cameron WE	235		
Capital City Construction	300		
Crowe SM	600		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Restaurant Suntory (Vancouver) Ltd.	3,337	Curran E	248
Starboard theatres Ltd.	10,895	Fleming T	151
The Prow Restaurant Ltd.	6,900	Imbleau G	104
Compensation for medical expenses incurred by claimant after falling and breaking wrist at Sinclair Center, Vancouver, BC—		Laplante S	172
Murie M E	780	Leblanc R	165
Compensation for damage incurred to claimant's vehicle while parked in federally owned parkade at Harry Hays Building, Calgary, Alta—		St Pierre P	107
Poul K	586	Woods M	225
Payments under \$100 (2)	108	Compensation for damage to fishing nets—	
	43,160	Nguyen D	480
REAL PROPERTY PROGRAM		Olson K	1,250
<i>Authority—Ministerial</i>		Compensation for damage to boat that hit timber crib—	
Settlement of a lease dispute at 240 Sparks Street, Ottawa—		Somers R	500
Growling, Strathy & Henderson In Trust	17,680	Wellington Insurance Company	3,164
	61,605	Compensation re salvage claims for buoys—	
		Doucette A P	200
		Hall R	200
		Compensation for trauma caused by accident re crown vehicle —	
		Zbegniew J	550
		Compensation for water damage at Sept-Iles—	
		Location D'Autos BC Inc	509
		Location D'Autos Corossol Inc	215
		Sept-Iles Toyota Inc	624
		Compensation re taxable benefits on motor vehicles—	
		Anderson W	1,607
TRANSPORT		Armstrong D	985
Department		Comeau J L	1,551
<i>Authority—PC 1991-8/1695 and Ministerial</i>		Contant P	1,368
Compensation for the loss of personal items while on duty—		Granery J	1,217
Bernier J	394	Harris R	588
Brouillard P	100	Keary M	1,059
Bullen F	284	Marinier P	1,871
Casa J	216	McAinh P	1,274
Faiman B	200	Mortiner N	1,051
Lavak P S	152	Wallis R	1,379
Lovejoy S	495	Woolford J	1,305
MacKay C	180	Compensation for relocation expenses—	
Maring C	109	Hanson C	5,867
Morency A	173	Compensation for insurance deductible re car accident—	
Reid A	260	Attfield P A	100
Rosolowski M	342	Compensation for cancellation of lease—	
Scaboyer J	125	Aeropro Quebec	351,608
Trottier C	100	Payments under \$100 (21)	900
Compensation for damage to Corporate Property—			410,398
Ontario Hydro	21,632		
Compensation for loss of eyeglasses while on duty—		TREASURY BOARD	
Peach R	110	Secretariat	
Compensation for damage to public vehicles—		CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Colp S	400	<i>Authority—Ministerial</i>	
Legge G W	419	Settlement of claim on termination—	
McDonald A	500	Lauzier Y	3,729
Midtown Automotive	636		
Sirois A	420		
Yacoboski W	301		
Compensation for damage to personal attirement—			
Bouchard G	156		
Bradbury J	100		

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
VETERANS AFFAIRS		WESTERN ECONOMIC	
Department		DIVERSIFICATION	
VETERANS AFFAIRS PROGRAM		Department	
<i>Authority—Ministerial</i>		<i>Authority—Ministerial</i>	
Compensation for destruction of prescription glasses—		Compensation for loss of luggage	
Birtz S	200	and personal effects—	
Nelson B	200	Brickman B	379
Forget D	170	Total	36,821,255
Compensation for damage to clothing—			
Allard J	100		
Andrew B	216		
Johnston L	101		
Compensation for damage to a camera—			
Crowell C	171		
Payments under \$100 (13)	702		
	<u>1,860</u>		

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
COMMUNICATIONS		FISHERIES AND OCEANS	
Department		Department	
SECRETARY OF STATE		Authority—Federal Court Award T-2461-90	
STUDENT ASSISTANCE PROGRAM		Compensation for value of seized fish and court cost—	
Authority—Federal Court Award T-554-89		Longmire G	5,774
Compensation for calculations made by the Minister of the interest rate for student loans since 1982 are not in accordance with subsection 13(3) of the Canada Student Loans Regulations—		Authority—Federal Court Award T-1388-90	
Canadian Bankers' Association	21,561,664	Compensation for court costs plus interest—	
Public Service Commission		George Denton & Associates and Morell G E	9,105
Authority—Federal Court of Appeal Award A-945-91		Authority—Supreme Court of Nova Scotia 1992 S G #467	
Cost of appeal apportioned to the Public Service Commission—		Award for court costs—	
Ethier R A	1,518	Richard G W and Richard R R	300
	21,563,182	Authority—Quebec Department of Justice #500-05-002320-909	
EMPLOYMENT AND IMMIGRATION		Award for court costs—	
Department/Commission		Kirshenblatt Crestohl Bogante "en fidéicommis"	20,271
EMPLOYMENT AND IMMIGRATION		Authority—Federal Court Award T-2816-84	
EMPLOYMENT AND INSURANCE PROGRAM		Disbursement for court costs and court reporter charges—	
Authority—Supreme Court of Canada 21889		Lapointe J J	1,125
Legal cost—			36,575
Shalom Schacter Osler Hoskin Hartcourt in Trust	154,153	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Authority—Canadian Human Rights Commission		Department	
Discrimination in the provision of services—		INDIAN AND INUIT AFFAIRS PROGRAM	
Sibbald J	5,129	Authority—Federal Court Award T-1678-88	
	159,282	Whether contracted-out employees are public servants—	
ENERGY, MINES AND RESOURCES		Thomas W C	103,013
Department		NORTHERN AFFAIRS PROGRAM	
ENERGY, MINES AND RESOURCES		Authority—Ontario Court B-112/93	
Authority—Federal Court Award T-1667-86		Sales of assets and environmental obligations as a result of bankruptcy—	
Payments of damages due to harassment complaint—		Curragh Inc.	2,957,736
Bennett Jones Verchere in Trust for Lorraine Boothman	69,670		3,060,749
Authority—Federal Court Award T-266-88		JUSTICE	
Payments of incentives under the Petroleum Incentives Program Act		Canadian Human Rights Commission	
Mon Oil Limited	287,267	Authority—Federal Court Award T-1539-92	
	356,937	Contempt of court—	
ENVIRONMENT		Doan H J	8,000
Department		NATIONAL DEFENCE	
ADMINISTRATION PROGRAM		Department	
Authority—Ontario Court (General division) Reference number 20634 A.D. 1993		Authority—Alberta Queen's Bench Court #9201-09510	
Settlement of a claim as a result of an NSF cheque to—		Injuries incurred in sporting activities—	
E.J.N. Sports O/A Elgin sports	104	Boyd L	7,000

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Alberta Queen's Bench Court #8603-27201</i>		<i>T-1598-86</i>	
Injuries incurred in an accident—		Burke-Robertson In Trust	
Roberts F R	738,490	Williams, G.	1,908
	745,490	<i>T-2124-89</i>	
NATIONAL HEALTH AND WELFARE		Canadian Turbo Inc.	
Department		Gish, Norman	25,000
HEALTH PROGRAM		<i>91-1328(IT)G</i>	
<i>Authority—Federal Court Award T-1105-3</i>		Charles Rotenberg In Trust	
Motor vehicle accident between claimants and		Acton-Bond, Charles	4,491
crown employee—		<i>89-548(IT)</i>	
Tidsbury/Jones v. McLean and Her Majesty	5,529	Cheug & Associates	
		Kamsel Leasing Inc.	2,341
NATIONAL REVENUE		<i>89-1038(IT) & 89-1038(IT)</i>	
Customs and Excise		Clark, Wilson	
<i>Authority—Federal Court Award T-560-84, T-245-87</i>		Leung, Miko & Sit Wa	17,575
Claim regarding damage to property of Mr. G.		<i>91-1080(IT)</i>	
Rollinson which resulted in this partial payment		Cook, Snowdon In Trust	
of the award for court costs—		Phillips, Elizabeth	3,023
Blewett, John C	74,411	<i>T-2635-90</i>	
Taxation		Dale & Dingwall	
<i>Authority—Federal Court awards and court costs with respect to the Income Tax Act— Authority—Awards:</i>		Groupmark Can. Ltd.	2,119
<i>90-3179(IT)</i>		<i>T-2635-90</i>	
Adesky, Poulin		Dale & Dingwall	
De Projects ETPA Inc.	585	Groupmark Can. Ltd.	1,942
<i>T-1421-90</i>		<i>89-1093(IT)</i>	
Aikins, MacCaulay, & Thorvaldson		Department of Justice	
Phillips, William	10,000	Anne Runstedler	101
<i>91-372(IT)</i>		<i>92-1882(IT)</i>	
Allen & Dixon In Trust		Department of Justice	
Savoie, Angela	2,879	Buffone, John G.	588
<i>A-736-93</i>		<i>T-2099-86</i>	
Badovinac, Scofield, Mosely		Department of Justice	
Nelson, Raymond Douglas	1,523	Parkland Operations Ltd	5,681
<i>93-389(IT)</i>		<i>T-375-85</i>	
Barat, Farlam, Millson In Trust		Department of Justice	
Majestic Tool & Mold Inc.	850	Gilling, Wayne	3,160
<i>92-718(IT)</i>		<i>90-3798(IT)</i>	
Barr, Wensel, Nesbitt, Reeson		Department of Justice	
Parenteau, David Joseph	4,500	Burrell, William Robert	175
<i>92-2764(IT)</i>		<i>A-1199-91</i>	
Bennett, Jones, Verchere		DeVillars, Jones In Trust	
Powermatic du Canada Ltée	2,190	Boechler, Sharon	1,537
<i>T-2662-89</i>		<i>92-1860(IT)</i>	
Bennett, Jones, Verchere In Trust		Douglas, Symes & Brissenden	
Paramount Pictures Corporation Ltd	7,100	Scrakas & Dewnsnyk Resorts Ltd.	600
<i>92-2748(IT)</i>		<i>T-653-87</i>	
Bernard, Roy, Dechenes, Cote		Duncan & Craig	
Verreault, Helene	700	Macklin, M	3,539
<i>90-3848(IT)</i>		<i>91-1559(IT)</i>	
Bondy Belowus In Trust		D.J. Murphy In Trust	
Bishop, Carol & William	4,847	Armstrong, Rannie	2,099
<i>91-1844(IT)</i>		<i>93-43(IT)</i>	
Burke-Robertson In Trust		Edgar, Maurice F.	
Majeau Investment Co. Ltd.	4,260	Samways, Gerald	520
		<i>T-2001-91</i>	
		Fasken, Campbell, Godfrey In Trust	
		Leung, Joseph	16,000

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-1396-89, A-1586-92</i>		<i>89-1291(IT)</i>	
Felesky, Flynn		Giesbrecht & Griffin In Trust	
Augart, Elmar	10,535	Lao, Vincent	579
<i>A-1586-92</i>		<i>89-2584(IT)</i>	
Felesky, Flynn		Goodman & Carr	
Augart, Elmar	675	The E.C.E. Group Limited	254
<i>92-1994(IT)</i>		<i>91-210(IT)</i>	
Felesky, Flynn In Trust		Goodman & Carr	
Johnson, Roger B.	2,310	Del Grande, Edward	2,915
<i>91-1304(IT)</i>		<i>93-50(IT), 93-55(IT), 93-54(IT)</i>	
Fillmore & Riley		Goodman & Goodman	
Tri-State Products Ltd.	1,000	Pat Lacroix Photography Ltd.	1,150
<i>91-1305(IT)</i>		<i>88-403(IT)</i>	
Fillmore & Riley		Hatter, Thompson & Shumka In Trust	
National Development Ltd.	7,158	Universal Business Consultants Ltd.	851
<i>90-2985(IT), 90-2979(IT)</i>		<i>91-2437(IT)</i>	
Fillmore & Riley In Trust		Hickson, Martin, Blanchard	
Duncan, Marjorie J.	4,156	Gilbert, Andree	1,500
<i>T-1259-85, A-163-89, T-1260-85, A-164-89</i>		<i>91-904(IT)</i>	
Fitzsimmons, MacFarlane, Slocum & Harper		Hickson, Martin, Blanchard In Trust	
Shaw, Norma - Shaw, Jack	5,056	Ancil, Jacques	1,300
<i>T-1727-86, A1191-91</i>		<i>91-868(IT)</i>	
Fitzsimmons, MacFarlane & Harper		Jacques Ostiguy	
Aqua-Gem Investments Ltd.	2,687	Craig-Dupuis, Ann	1,113
<i>93-94(UI)</i>		<i>92-2846(IT)</i>	
Forsey, Marjorie		Jean-Francois Lavoie	
Forsey, Garfield & Rickey	247	Duduc et Freres Inc	700
<i>91-472(IT)</i>		<i>93-1722(IT)</i>	
Frank, E. Cappell, In Trust		Jerome Caron	
Bettencourt, Francisco	1,500	Goupil, Daniel J.	1,110
<i>T-1099-86</i>		<i>92-2899(IT)</i>	
Fraser & Beatty		Jodoin Huppe	
The Copley Noyes & Randall Ltd.	36,687	Dupre, Maurice	2,654
<i>91-1811(IT)</i>		<i>89-2229(IT)</i>	
Fraser & Beatty In Trust		Jones, Emery	
Plawiuk, Russell	3,457	MacMillen, Robert	770
<i>91-1111(IT), 91-1112(IT), 91-1113(IT)</i>		<i>87-1474(IT)</i>	
Fraser & Beatty In Trust		Jones, Emery	
L.I.U.N.A.	3,851	Hertel, Michel	681
<i>T-785-88</i>		<i>91-2586(IT)G</i>	
Freeman & Company		Jones, Emery	
First Fund Genesis Corp.	14,063	Stevenson, Lynn	1,347
<i>A-676-91 & A-675-91</i>		<i>952-2324(IT), 92-2325(IT)</i>	
Freeman & Company		Kardish, Main, Ashurst	
Ghai, Varinder (et al)	2,417	Hickman, James & Colleen	820
<i>91-2297(IT)</i>		<i>A-1000-91</i>	
Gauley & Co.		Kayelle Management (Yukon) Inc.	
Lehner, Adelle	450	Burch, Lynn	751
<i>93-457(IT)</i>		<i>A-1000-91</i>	
Gauley & Co. In Trust		Kayelle Management (Yukon) Inc.	
Bourgault, G	950	Burch, Lynn	8,226
<i>91-2396(IT)</i>		<i>91-1162(IT)</i>	
Gauthier, Bedard		Koffman, Birnie & Kalef In Trust	
Simard, Mauril	1,082	Buston, Michael	1,578
<i>T-2046-90</i>		<i>89-1637(IT)</i>	
Giesbrecht & Griffin In Trust		Koffman, Birnie & Kalef In Trust	
Lao, Vincent	5,507	McIntyre, John F.	540

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-2494-89, T-2495-89, T-2496-89</i>		<i>91-1120(IT)</i>	
Ladner, Downs		Osler, Hoskin In Trust	
Stowe-Woodward Inc.	12,706	Canaport Ltd.	38,500
<i>82-1161(IT)</i>		<i>91-1975(IT)</i>	
Lafleur, Brown		Paul Laberge In Trust	
Placrefid Ltd.	5,411	Katz, Estate of Bertram, L.	1,000
<i>T-1789-86</i>		<i>90-1393(IT), 90-1392(IT)</i>	
Lafleur, Brown		Penderson, Norman, McLeod & Todd	
Placrefid Ltd.	4,463	Robinson, Neil & Jacqueline	595
<i>89-2031(IT)</i>		<i>91-2094(IT)</i>	
Laramée and Associes		Pensa & Associates	
Albert Maltais	653	Nicol, Graeme	1,850
<i>89-2746(IT)</i>		<i>91-2374(IT)</i>	
Laramée and Associes		Perks & Hanson In Trust	
Demolition AM de l'est	550	Dubawn Holdings Inc.	8,199
<i>879-3089(IT)</i>		<i>T-2964-89</i>	
Lawson, Lundell, Lawson & McIntosh		Phillips & Vineberg In Trust	
Hill, Nigel T.	743	Shefner, Succession	4,591
<i>91-972(IT)</i>		<i>89-1628(IT), 90-397(IT)</i>	
Macpherson, Leslie, Tymerman		Priel, Stevenson, Hood, & Thornton	
Alamar Farms Ltd.	1,579	Wilkinson, William Jack	3,595
<i>T-2157-85</i>		<i>92-1642(IT)</i>	
Maiocco & DiGravio		Purdy, Davis, Stevenson & Hampton	
Michael, Stan	8,981	Alteco Inc.	650
<i>92-718(IT)</i>		<i>92-302(UI)</i>	
Mandell, Pinder		Raynald Rioux	
Parenteau, D.J.	1,805	Cote, Corinne	440
<i>87-2003(IT)</i>		<i>92-412(IT)</i>	
McCarthy, Tetrault		Rotfleisch & Samulovitch In Trust	
King Meadow Farms Ltd.	535	Kwee, Mei Ling	1,149
<i>89-392(IT)</i>		<i>91-1432(IT)</i>	
McCarthy, Tetrault		Scott & Aylen	
King Meadow Farms Ltd.	535	Sobczak, Lawrence, W.	1,510
<i>89-1824(IT)</i>		<i>92-2259(IT)</i>	
McMillan, Binch		Shea, Nerland, Calnan	
Baker Lovick Ltd.	500	Delta West Developments Ltd.	650
<i>A-636-88, T-2848-84</i>		<i>A-204-86</i>	
McMillan, Binch		Shibley, Righton	
Nowasco Well Service Ltd.	40,864	Smith, David N.	3,383
<i>92-2830(IT)</i>		<i>T-2808-91</i>	
Miller, Thompson In Trust		Siskind, Cromarty	
Gordon, Ian	890	Conray-Dymond Truck Line Ltd.	1,225
<i>92-2157(IT)</i>		<i>92-1257(UI)</i>	
Morris, Christine		Soper, Deborah	
MacIvor, Donald B.	958	Soper, Deborah	296
<i>90-1178(IT), 90-380(IT)</i>		<i>91-1611(IT) & 91-1569-72(IT)</i>	
Nimegeers, Schuck, Worsbecker & Becker		Stikeman, Elliott, In Trust	
Gordon, Margaret T.	875	Azra Developments Inc.	1,302
<i>87-2023(IT), 87-2020(IT)</i>		<i>T-2281-92</i>	
Odishaw & Odishaw		Taylor, McCaffrey	
Cameron, John & Sheila	425	Neuman, M.	7,822
<i>92-1727(IT)</i>		<i>T-172-89, T-1665-89, T-1533-88</i>	
Ogilvy, Renault		Thompson, Dorfman, Sweatman	
Placements T.S. Inc.	500	Boschman, L.	239
<i>T-1864-88, A-278-91</i>		<i>A-675-91</i>	
Ogilvy, Renault		Thorsteinssons	
Conassurance Compagnie D'Assurance-Vie Inc.	3,701	Ritchie, E. Stuart	2,845

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
90-3676(IT)		Authority—Federal Court of Canada Award T-1788-87	
Thorsteinssons		Claims of intentional torts, negligence,	
McMurtry, Dennis	813	unlawful confinement and cruel and unusual	
91-1917(IT)		punishment—	
Thorsteinssons		Codina and Pukitts In Trust	13,684
Choboter, Jennie	2,015	Authority—Federal Court of Appeal Award A-721-92	
A-358-89		Compensation for personal injuries—	
Thorsteinssons		O'Connor and Napier In Trust	23,179
Levy, Joseph	5,032		62,459
93-0909(IT)			
Thorsteinssons		SUPPLY AND SERVICES	
Sewonu, Billy F.	5,350	Department	
A-20-90		PUBLIC WORKS	
Turchetta, Angelo		REAL PROPERTY PROGRAM	
Smith, James J.	17,107	Authority—Awarded Supreme Court No. 1253.91	
84-1141(IT)		Compensation for broken hip and	
Wagman, Sherkin		personal damages—	
Wagman, Harry	1,805	Veale, Kilpatrick, Austring and Farkvan In Trust	30,143
T-2321-82, T-2322-82			
Walsh, Watkins		TRANSPORT	
Attridge, E.J.	3,060	Department	
T-113-90		Authority—Supreme Court Award of Nova	
Wolff, Leia		Scotia 81255	
Mah, Finlay	2,642	Settlement of claim as a result of damage	
	468,799	to an aircraft owned by Canadian Airlines	
	543,210	International—	
		Canadian Airlines International Ltd.	413,000
SECRETARY OF STATE			
Department		TREASURY BOARD	
EMPLOYMENT AND IMMIGRATION		Secretariat	
IMMIGRATION PROGRAM		CENTRAL ADMINISTRATION OF THE PUBLIC	
Authority—Federal Court Award T0-211467		SERVICE PROGRAM	
Costs incurred pursuant of the "Order of Master		Authority—Ontario Court (General Division)	
Cork"—Re: Marie Henriques v. TTC—		Court File No. 20788/93	
Regan F.	250	Payment of court costs—	
		Oliver vs. Oliver—	
SOLICITOR GENERAL		Paritzsky, R.	3,500
Correctional Service		Total	26,988,410
Authority—Federal Court of Appeal			
Award A-353-93			
Accident involving a Crown vehicle—			
Edward J Goddard In Trust	25,596		

SECTION 11

1993-94

PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE				
Department				
Alternate enterprise initiatives .....	...	...	...	...

Atlantic livestock feed initiatives	240	868	369	120
	665	1,476	1,431	1,645
	<i>4,415</i>	<i>13,367</i>	<i>10,343</i>	<i>12,058</i>
Canada/Alberta agreement on soil and cropping research .....	...	...	...	...

Canada/Alberta agri-food processing agreement .....	...	...	...	...

Canada/Manitoba partnership agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water based economic development .....	...	...	...	...

Canada/Saskatchewan subsidiary agreement on irrigation-based economic development .....	...	...	...	...

Compensation insurance for PVYN eradication in NB .....	...	...	...	22

	...	...	...	22
Contributions to 4-H clubs	9	9	15	9
	10	9	16	10
	<i>125</i>	<i>97</i>	<i>195</i>	<i>105</i>
Crop insurance and Crop insurance waterfowl	85	1,156	377	2,312
	93	1,119	494	1,424
	<i>877</i>	<i>18,694</i>	<i>4,498</i>	<i>14,829</i>
Economic and regional development agreements	426	3,549	4,013	4,392
	696	3,584	7,522	5,925
	<i>5,065</i>	<i>26,029</i>	<i>25,778</i>	<i>30,476</i>
Eradication of the asian gypsy moth .....	...	...	...	...

Grape and wine sector adjustment assistance initiative .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
565	7,610	...	...	...	...	8,175	...	...	8,175 (f)
...	...	...	...	...	...	1,597	...	...	1,597
...	...	...	...	...	...	5,217	...	...	5,217
...	...	...	...	...	...	40,183	...	...	40,183
...
...	...	...	...	734	...	734	...	...	734
...	...	...	...	3,974	...	3,974	...	...	3,974 (f)
...	...	...	...	3,216	...	3,216	...	...	3,216
...	...	...	...	891	...	891	...	...	891
...	...	...	...	4,107	...	4,107	...	...	4,107 (1)
...	...	3,028	...	...	...	3,028	...	...	3,028
...	...	6,574	...	...	...	6,574	...	...	6,574
...	...	9,676	...	...	...	9,676	...	...	9,676
...	...	...	436	...	...	436	...	...	436
...	...	...	6	...	...	6	...	...	6
...	...	...	442	...	...	442	...	...	442
...	...	...	1,065	...	...	1,065	...	...	1,065
...	...	...	260	...	...	260	...	...	260
...	...	...	1,325	...	...	1,325	...	...	1,325
...	...	...	1,618	...	...	1,618	...	...	1,618
...	...	...	693	...	...	693	...	...	693
...	...	...	40,456	...	...	40,456	...	...	40,456
...	...	...	...	...	...	22	...	...	22
...	...	...	...	...	...	22	...	...	22 (f)
8	62	22	24	30	16	204	...	...	204
13	67	25	27	33	17	227	...	...	227
119	1,036	347	382	464	198	3,068	...	...	3,068
17,361	26,822	17,508	67,081	34,818	4,019	171,539	...	...	171,539
18,476	24,480	17,610	72,999	31,649	5,047	173,391	...	...	173,391
197,977	338,393	313,730	1,132,676	789,050	61,712	2,872,436	...	...	2,872,436
238	...	...	...	...	...	12,618	...	...	12,618
1,236	...	...	...	...	...	18,963	...	...	18,963
16,530	...	12,797	13,169	...	19,555	149,399	...	...	149,399
...
...	...	...	...	...	2,400	2,400	...	...	2,400
...	...	...	...	...	2,400	2,400	...	...	2,400
216	4,167	...	...	...	183	4,566	...	...	4,566
20	5,721	...	...	...	213	5,954	...	...	5,954
236	45,683	...	...	...	13,886	59,805	...	...	59,805

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Green plan	55 1 56	79 3 82	239 35 274	178 ... 178
Gross revenue insurance plan .....	...	2,628 1,938 6,435	392 456 1,484	1,399 859 3,042
National soil conservation program .....	...	...	70	...
	31 100	177 750	158 360	183 1,168
Rabies indemnification program .....	...	...	...	...
	...	...	...	5
Southwestern Ontario soil and water quality enhancement .....	...	...	...	...

Tobacco transition adjustment initiatives .....	...	2,000	102	...

	...	4,900	479	141
Total ministry	815 1,496 10,638	10,289 8,306 70,354	5,577 10,112 43,411	8,432 10,046 62,024
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Cooperation agreements	26,491 20,380 77,890	14,020 5,930 22,087	11,295 3,055 15,483	28,422 17,134 59,143
Economic and regional development agreements .....	...	...	1,558	...
	19 28,486	3,503 42,757	2,752 48,206	...
General development agreements .....	...	...	...	...

	1,382	...	6,001	3,249
Total ministry	26,491 20,399 107,758	14,020 9,433 64,844	12,853 5,807 69,690	28,422 17,134 99,419
COMMUNICATIONS				
Department				
COMMUNICATIONS				
Economic and regional development agreements	512 270 782	1,250 937 4,973	667 195 862	46 21 553
ENVIRONMENT				
PARKS PROGRAM				
Alexander Mackenzie heritage trail .....	...	...	...	...

Canada/Manitoba beaver co-operation agreement .....	...	...	...	...

Contribution to the province of British Columbia for the Moresby Compensation Account .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
3,137	2,920	...	...	2,903	814	10,325	...	...	10,325
103	239	...	...	478	26	885	...	...	885
3,240	3,159	...	...	3,381	840	11,210	...	...	11,210
51,043	60,983	92,350	157,576	98,092	2,292	466,755	...	...	466,755
49,732	96,026	74,771	227,252	224,630	3,859	679,523	...	...	679,523
158,163	240,854	295,035	760,896	498,783	9,964	1,974,656	...	...	1,974,656
...	...	1,222	1,426	948	710	4,376	...	...	4,376
1,077	4,837	2,084	7,408	3,558	720	20,233	...	...	20,233
5,195	9,763	6,638	20,828	13,735	2,365	60,902	...	...	60,902
23	92	...	...	...	...	115	...	...	115
32	89	5	...	...	...	126	...	...	126
227	2,270	46	18	1	...	2,567	...	...	2,567
...
...	272	...	...	...	...	272	...	...	272
...	14,624	...	...	...	...	14,624	...	...	14,624 (f)
...	...	...	...	...	...	2,102	...	...	2,102
...
2,652	30,260	...	...	...	...	38,432	...	...	38,432
72,026	95,046	114,130	229,226	140,007	8,034	683,582	...	...	683,582
70,689	131,731	101,069	308,645	261,973	12,282	916,349	...	...	916,349
384,904	693,652	638,269	1,970,192	1,313,495	110,920	5,297,859	...	...	5,297,859
...	...	...	...	...	...	80,228	...	...	80,228
...	...	...	...	...	...	46,499	...	...	46,499
...	...	...	...	...	...	174,603	...	...	174,603
...	...	...	...	...	...	1,558	...	...	1,558
...	...	...	...	...	...	6,274	...	...	6,274
...	...	...	...	...	...	156,476	...	...	156,476
...
...	...	...	...	...	...	10,632	...	...	10,632 (f)
...	...	...	...	...	...	81,786	...	...	81,786
...	...	...	...	...	...	52,773	...	...	52,773
...	...	...	...	...	...	341,711	...	...	341,711
70	...	1,688	1,475	1,013	...	6,721	...	...	6,721
2,499	...	1,573	1,444	733	...	7,672	...	...	7,672
63,279	26,001	18,725	4,290	2,846	...	122,311	...	...	122,311
...
...
...	...	...	...	...	150	150	...	...	150 (f)
...	...	15	...	...	...	15	...	...	15
...	...	15	...	...	...	15	...	...	15
...	...	200	...	...	...	200	...	...	200
...
...	...	...	...	...	4,200	4,200	...	...	4,200
...	...	...	...	...	27,200	27,200	...	...	27,200 (1)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
SECRETARY OF STATE				
Official languages in education	3,386	1,617	7,894	23,575
	3,615	1,745	7,056	26,185
	51,386	27,024	88,366	427,886
Total ministry	3,898	2,867	8,561	23,621
	4,085	2,682	7,251	26,206
	52,168	31,997	89,228	428,439
EMPLOYMENT AND IMMIGRATION				
Department/Commission				
EMPLOYMENT AND IMMIGRATION				
Agricultural employment development agreement .....	...	...	...	...
	...	4	...	...
	...	825	896	564
Canadian jobs strategy	61,841	3,891	20,406	38,111
	39,044	4,130	22,480	40,344
	301,547	40,693	220,103	300,597
LABOUR				
Older worker adjustment .....	...	...	81	1,777
	374	...	2,583	726
	5,276	...	4,700	3,865
Total ministry	61,841	3,891	20,487	39,888
	39,418	4,134	25,063	41,070
	306,823	41,518	225,699	305,026
ENERGY, MINES AND RESOURCES				
Department				
ENERGY, MINES AND RESOURCES				
Alberta Oil Sands Technology and Research Authority .....	...	...	...	...

Canada/Newfoundland development fund	11,373	...	...	...
	52,467	...	...	...
	173,475	...	...	...
Canada/Newfoundland Offshore Petroleum Board	2,104	...	...	...
	2,268	...	...	...
	19,405	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	765	...
	...	...	850	...
	...	...	3,556	...
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	...	1,125	...	...
	...	912	...	...
	...	3,806	...	...
Eastern Quebec development plan .....	...	...	...	...

Geographic information technology development	58	...	60	...
	47	...	81	26
	129	...	151	156
Mineral development agreements	2,444	...	1,111	948
	4,088	...	1,406	1,459
	23,367	188	19,707	17,655

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
72,113	91,016 ⁽²⁾	8,772	8,898	10,538	11,027	238,836	1,056	939	240,831
81,504	97,980	9,955	14,155	10,864	12,129	265,388	1,045	972	267,405
1,843,916	1,353,833	129,235	103,453	129,445	147,939	4,302,483	8,586	9,346	4,320,415
72,183	91,016	10,475	10,373	11,551	11,027	245,572	1,056	939	247,567
84,003	97,980	11,543	15,599	11,597	16,329	277,275	1,045	972	279,292
1,907,195	1,379,834	148,160	107,743	132,291	175,289	4,452,344	8,586	9,346	4,470,276
311	37	...	...	...	...	348	...	...	348
333	21	1	...	...	...	359	...	...	359
9,924	12,309	2,773	2,175	3,464	2,446	35,376	...	...	35,376
136,872	109,454	15,790	20,625	44,251	64,221	515,462	...	...	515,462
148,681	125,057	17,624	22,338	43,025	63,318	526,041	...	...	526,041
1,710,183	1,799,750	235,755	250,526	569,113	682,497	6,110,764	...	...	6,110,764
26,899	23,925	...	...	...	5,764	58,446	...	...	58,446
29,152	34,051	2,139	45	...	6,880	75,950	...	...	75,950
117,483	101,551	7,370	577	...	14,460	255,282	...	...	255,282
164,082	133,416	15,790	20,625	44,251	69,985	574,256	...	...	574,256
178,166	159,129	19,764	22,383	43,025	70,198	602,350	...	...	602,350
1,837,590	1,913,610	245,898	253,278	572,577	699,403	6,401,422	...	...	6,401,422
...	...	...	...	645	...	645	...	...	645
...	...	...	...	660	...	660	...	...	660
...	...	...	...	6,485	...	6,485	...	...	6,485
...	...	...	...	...	...	11,373	...	...	11,373
...	...	...	...	...	...	52,467	...	...	52,467
...	...	...	...	...	...	173,475	...	...	173,475
...	...	...	...	...	...	2,104	...	...	2,104
...	...	...	...	...	...	2,268	...	...	2,268
...	...	...	...	...	...	19,405	...	...	19,405
...	...	...	...	...	...	765	...	...	765
...	...	...	...	...	...	850	...	...	850
...	...	...	...	...	...	3,556	...	...	3,556
...	...	...	...	...	...	1,125	...	...	1,125
...	...	...	...	...	...	912	...	...	912
...	...	...	...	...	...	3,806	...	...	3,806
811	...	...	...	...	...	811	...	...	811
732	...	...	...	...	...	732	...	...	732
6,918	...	...	...	...	...	6,918	...	...	6,918
...	...	...	245	41	...	404	...	...	404
388	...	...	107	...	89	738	...	...	738
601	863	44	741	102	1,279	4,066	17	70	4,153
8,237	3,159	1,079	1,268	1,483	1,732	21,461	...	...	21,461
2,391	2,255	1,637	1,298	721	515	15,770	907	...	16,677
64,695	20,001	16,265	6,005	2,204	6,946	177,033	4,012	2,572	183,617

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FORESTRY				
Canada Yukon cooperation agreement (previously Cooperation agreements for forestry development) .....	...	...	...	...
	10,379	...	9,244	10,272
	27,584	...	38,063	33,088
Forest development sub-agreements .....	...	...	...	...

Forest resource development agreements .....	...	763	...	...
	...	3,342	...	...
	36,155	22,645	1,271	...
Newfoundland and Labrador Forestry Training Centre	1,080	...	...	...
	1,600	...	...	...
	8,797	...	...	...
Partnership agreements in forestry .....	...	...	...	...

Total ministry	17,059	1,888	1,936	948
	70,849	4,254	11,581	11,757
	288,912	26,639	62,748	50,899
ENVIRONMENT				
Department				
Canada/Alberta lighting detection agreement .....	...	...	...	...

Canada/Newfoundland agreement—Respecting water management	50	...	...	...

	50	...	...	...
Canada/Newfoundland climate network expansion agreement	90	...	...	...
	135	...	...	...
	820	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

Canada/Saskatchewan caribou management agreement .....	...	...	...	...

Contaminated sites remediation program	496	...	88	362
	94	...	16	297
	596	...	114	962
Cost sharing water quantity agreement	324	33	181	242
	285	31	171	252
	3,344	708	2,222	4,034
Crop depredation .....	...	...	...	...

Economic and regional development agreement .....	...	...	1,768	...
	...	...	860	...
	...	...	2,777	...
Flood forecast (Canada Water Act) .....	...	...	...	48
	...	...	...	50
	...	...	...	98

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	470	470
...	...	...	...	...	...	29,895	291	370	30,556
...	...	...	...	...	...	98,735	414	847	99,996
17,023	...	...	...	...	...	17,023	...	...	17,023
22,251	3,826	...	...	...	...	26,077	...	...	26,077
190,404	3,854	...	...	...	127,665	321,923	...	...	321,923
...	...	...	...	...	...	763	...	...	763
...	...	...	...	...	...	3,342	...	...	3,342
...	70,100	...	13,360	10,869	...	154,400	...	...	154,400
...	...	...	...	...	...	1,080	...	...	1,080
...	...	...	...	...	...	1,600	...	...	1,600
...	...	...	...	...	...	8,797	...	...	8,797 (f)
...	...	3,455	3,429	4,021	20,566	31,471	...	...	31,471
...	...	3,138	3,536	3,689	15,889	26,252	...	...	26,252
...	...	9,067	9,506	7,771	50,853	77,197	...	...	77,197
26,071	3,159	4,534	4,942	6,190	22,298	89,025	...	470	89,495
25,762	6,081	4,775	4,941	5,070	16,493	161,563	1,198	370	163,131
262,618	94,818	25,376	29,612	27,431	186,743	1,055,796	4,443	3,489	1,063,728
...
...	...	...	...	25	...	25	...	...	25 (f)
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	90	...	...	90
...	...	...	...	...	...	135	...	...	135
...	...	...	...	...	...	820	...	...	820
363	...	...	...	...	...	363	...	...	363
414	...	...	...	...	...	414	...	...	414
3,537	...	...	...	...	...	3,537	...	...	3,537
...
...	...	...	35	...	...	35	...	...	35
...	...	...	35	...	...	35	...	...	35 (f)
4,098	3,391	60	585	2,210	671	11,961	...	...	11,961
3,305	5,875	...	...	818	176	10,581	...	30	10,611
10,796	18,163	60	585	4,566	1,490	37,332	...	30	37,362 (1)
983	781	...	...	...	...	2,544	...	...	2,544
1,136	...	...	...	...	...	1,875	...	...	1,875
16,384	12,197	2,717	2,723	10,711	...	55,040	...	...	55,040 (1)
...	...	144	287	277	12	720	...	...	720
...	...	304	320	296	17	937	...	...	937
...	...	3,818	6,573	7,228	56	17,675	...	...	17,675
...	...	...	...	...	...	1,768	...	...	1,768
...	...	...	...	...	...	860	...	...	860
...	...	...	...	...	...	2,777	...	...	2,777
...	...	...	...	...	...	48	...	...	48
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	98	...	...	98

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Flood risk mapping	100 11 1,184	... ... ...	2 2 689	7 4 1,839
Fraser River flood control .....	.........	.........	.........	.........
Great Lakes water quality agreement (Canada/Ontario) .....	... ... ...	... ... ...	... ... ...	... ... ...
Hydraulic modeling of the Chaudière River drainage basin .....	.........	.........	.........	.........
James Bay Agreement .....	.........	.........	.........	.........
Meteorological observing stations .....	.........	.........	.........	.........
North american waterfowl management program .....	.........	.........	.........	.........
Other Federal/Provincial water resource projects .....	.........	.........	.........	.........
Ottawa River regulation .....	.........	.........	.........	.........
Peace Athabasca Slave Rivers study .....	.........	.........	.........	.........
Protection and clean-up of St-Lawrence River .....	.........	.........	.........	.........
Qu'Appelle Valley (Canada/Saskatchewan Agreement) .....	... ... ...	... ... ...	... ... ...	... ... ...
Sustainable management program for the Fraser River Basin .....	.........	.........	.........	.........
Sydney tar ponds clean-up .....	... ... ...	... ... ...	... ... 23,973	.........
Water quality and monitoring agreements	197 180 1,379	70 40 296	... ... ...	99 85 341
Weather radio network .....	... 61 898	... ... ...	24 35 662	6 24 332
Total ministry	1,257 766 8,271	103 71 1,004	2,063 1,084 30,437	764 712 7,606

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
360	...	20	19	357	...	865	...	...	865
400	5	33	22	340	...	817	...	...	817
12,396	8,742	1,750	2,155	1,827	1,000	31,582	...	...	31,582
...	...	...	...	...	500	500	...	...	500
...	...	...	...	...	207	207	...	...	207
...	...	...	...	...	72,832	72,832	...	...	72,832
...	356	...	...	...	...	356	...	...	356
...	1,923	...	...	...	...	1,923	...	...	1,923
...	22,466	...	...	...	...	22,466	...	...	22,466
47	...	...	...	...	...	47	...	...	47
...
47	...	...	...	...	...	47	...	...	47 (f)
85	...	...	...	...	...	85	...	...	85
95	...	...	...	...	...	95	...	...	95
1,086	...	...	...	...	...	1,086	...	...	1,086
...	...	...	...	19	...	19	...	...	19
...	...	...	...	18	...	18	...	...	18
...	...	...	...	132	...	132	...	...	132
...
...	225	...	...	...	...	225	...	...	225
...	1,230	...	...	...	...	1,230	...	...	1,230 (f)
...	...	...	...	...	205	205	...	...	205
...
...	...	...	...	...	205	205	...	...	205
159	106	...	...	...	...	265	...	...	265
175	117	...	...	...	...	292	...	...	292
886	778	...	...	...	...	1,664	...	...	1,664
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	1,330	...	1,330	...	...	1,330
...	...	...	...	2,681	...	2,681	...	...	2,681
2,350	...	...	...	...	...	2,350	...	...	2,350
2,500	...	...	...	...	...	2,500	...	...	2,500
10,210	...	...	...	...	...	10,210	...	...	10,210
...
...	...	...	8,682	...	...	8,682	...	...	8,682 (f)
...	...	...	...	...	107	107	...	...	107
...
...	...	...	...	...	107	107	...	...	107
...
...
...	...	...	...	...	...	23,973	...	...	23,973 (f)
...	...	...	...	...	...	366	...	...	366
...	...	...	...	...	...	305	...	...	305
...	...	...	...	...	...	2,016	...	...	2,016
...	...	...	...	...	...	30	...	...	30
...	...	...	...	...	...	120	...	...	120
...	...	...	...	...	...	1,892	...	...	1,892
8,445	4,634	224	891	4,123	1,495	23,999	...	...	23,999
8,025	8,145	337	377	2,802	400	22,719	...	30	22,749
55,342	63,576	8,345	20,753	27,170	75,690	298,194	...	30	298,224

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
FINANCE				
Federal Office of Regional Development—Quebec				
Canada/Quebec industrial and tourism sub-agreements

Canada/Quebec industrial sub-agreements

Canada/Quebec tourism development sub-agreement

Total ministry

FISHERIES AND OCEANS				
Aquatic habitat classification system

Atlantic salmon commercial fishing license retirement program
	25,997	...	...	...
	25,997	...	...	...
Baseline thematic mapping

Biological science/Hydroelectric development

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation
	1,890	...	...	...
	491	...	...	...
	2,381	...	...	...
Canada/Newfoundland inshore fisheries subsidiary agreement
	8,195	...	...	...
	42,295	...	...	...
Cariboo region inter-agency management committee

Comox Valley Habitat pilot project

Economic and regional development agreement	1,011	1,525	1,972
	...	1,388	1,927	2,433
	...	10,569	14,729	29,172
Fish habitat studies

Fraser Basin management program

Hydrographic Arctic Survey (previously Hydrography)

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
8,078	8,078	...	...	8,078
14,593	14,593	...	...	14,593
304,307	304,307	...	...	304,307
5,379	5,379	...	...	5,379
7,655	7,655	...	...	7,655
27,034	27,034	...	...	27,034
9,101	9,101	...	...	9,101
2,528	2,528	...	...	2,528
11,629	11,629	...	...	11,629
22,558	22,558	...	...	22,558
24,776	24,776	...	...	24,776
342,970	342,970	...	...	342,970
...	10	10	...	...	10
...
...	10	10	...	...	10
...
...	25,997	...	...	25,997
...	25,997	...	...	25,997 (f)
...	35	35	...	...	35
...
...	35	35	...	...	35 (f)
...
...	...	5	...	...	...	5	...	...	5
...	...	12	...	...	...	12	...	...	12
...	...	17	...	...	...	17	...	...	17
...	1,890	...	...	1,890
...	491	...	...	491
...	2,381	...	...	2,381
...
...	8,195	...	...	8,195
...	42,295	...	...	42,295 (f)
...	1	1	...	...	1
...
...	1	1	...	...	1
...
...	4	4	...	...	4
...	4	4	...	...	4 (f)
...	4,508	...	...	4,508
...	5,748	...	...	5,748
16,765	71,235	...	...	71,235 (1)
...	10	...	...	...	...	10	...	...	10
...	40	...	...	...	...	40	...	...	40
...	160	...	...	...	...	160	...	...	160
...	286	286	...	...	286
...
...	286	286	...	...	286
...	460	...	460
...	351	...	351
...	811	...	811

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Interior forestry fisheries wildlife guidelines .....	...	...	...	...

Nicola fishway fish trap fabrication .....	...	...	...	...

Northern Cod early retirement program	8,863	...	...	...
	8,863	...	...	...
Omineca region inter-agency management committee .....	...	...	...	...

Operation of Alouette River hatchery .....	...	...	...	...

Plant workers adjustment program	3,948	...	7,819	649
	5,836	...	3,372	1,871
	11,050	...	11,191	5,074
Queen Charlotte Island fish/forestry interaction program .....	...	...	...	...

Quesnel Lake and Bonaparte Lake «BTM» and image map production project .....	...	...	...	...

Recreational fisheries .....	...	...	...	2,199
	...	...	51	2,403
	...	...	51	4,602
Resource analysis guidelines— Land and resource management planning .....	...	...	...	...

Salmon River Fishway .....	...	...	...	...

Southern interior region inter-agency management committee .....	...	...	...	...

Storm Drain marking program .....	...	...	...	...

Survey of agricultural practices .....	...	...	...	...

TRIM digital positional files .....	...	...	...	...

Yukon/Devolution of freshwater fisheries management .....	...	...	...	...

Total ministry	14,701	1,011	9,344	4,820
	40,519	1,388	5,350	6,707
	90,586	10,569	25,971	38,848

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	30	30	...	...	30
...
...	30	30	...	...	30 (f)
...	8	8	...	...	8
...
...	8	8	...	...	8 (f)
...	8,863	...	...	8,863
...
...	8,863	...	...	8,863
...	5	5	...	...	5
...
...	5	5	...	...	5
...	25	25	...	...	25
...	50	50	...	...	50
...	393	393	...	...	393
...	12,416	...	...	12,416
...	11,079	...	...	11,079
...	27,315	...	...	27,315
...	37	37	...	...	37
...	50	50	...	...	50
...	237	237	...	...	237
...	70	70	...	...	70
...	52	52	...	...	52
...	122	122	...	...	122 (f)
...	2,199	...	...	2,199
...	2,454	...	...	2,454
...	4,653	...	...	4,653 (1)
...	23	23	...	...	23
...
...	23	23	...	...	23 (f)
...
...
...	126	126	...	...	126
...	5	5	...	...	5
...
...	5	5	...	...	5
...	3	...	...	...	...	3	...	...	3
...
...	3	...	...	...	...	3	...	...	3
...	4	4	...	...	4
...
...	4	4	...	...	4 (f)
...	26	26	...	...	26
...
...	26	26	...	...	26
...
...	250	250
...	750	750 (f)
...	13	5	...	...	565	30,459	460	...	30,919
...	40	12	...	...	156	54,172	351	250	54,773
16,765	163	17	...	...	1,315	184,234	811	750	185,795

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Access road Atikamekw—C.N.A.

Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of Agreement

Beverly and Kaminuriak Caribou management agreement

Capital facilities and community services for Fort McKay

Chiefs of Ontario—Fort McKay

Cree-Kativik school board (James Bay)

Cree trappers association

Declaration of political intent negotiations

Declaration of political intent negotiations—Education participation

Economic development

Forest protection

Hydro land lines

Indian wildlife management

Infrastructure rehabilitation—Schefferville

Manow—NAN bands

Natural resources development

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,117	...	...	...	...	...	1,117	...	...	1,117
...
1,117	...	...	...	...	...	1,117	...	...	1,117
...	3,257	...	...	...	...	3,257	...	...	3,257
...	3,813	...	...	...	...	3,813	...	...	3,813
...	11,268	...	...	...	...	11,268	...	...	11,268 (1)
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	15	...	15
...	...	...	...	...	...	...	104	...	104
...	...	...	...	762	...	762	...	...	762
...	...	...	...	594	...	594	...	...	594
...	...	...	...	4,151	...	4,151	...	...	4,151
...	425	...	...	...	...	425	...	...	425
...	50	...	...	...	...	50	...	...	50
...	475	...	...	...	...	475	...	...	475 (1)
35,952	...	...	...	...	...	35,952	...	...	35,952
41,645	...	...	...	...	...	41,645	...	...	41,645
442,332	...	...	...	...	...	442,332	...	...	442,332
82	...	...	...	...	...	82	...	...	82
115	...	...	...	...	...	115	...	...	115
1,214	...	...	...	...	...	1,214	...	...	1,214
...	1,064	...	...	...	...	1,064	...	...	1,064
...	503	...	...	...	...	503	...	...	503
...	2,311	...	...	...	...	2,311	...	...	2,311
...	185	...	...	...	...	185	...	...	185
...	154	...	...	...	...	154	...	...	154
...	589	...	...	...	...	589	...	...	589 (1)
...	...	...	...	...	...	...	7,009	...	7,009
...	...	...	...	...	...	...	7,447	...	7,447
...	12	...	...	...	...	12	29,239	...	29,251
...	1,386	...	...	...	...	1,386	...	...	1,386
...	1,064	...	...	...	...	1,064	...	...	1,064
...	5,754	...	...	...	...	5,754	...	...	5,754
...	...	7,820	...	...	...	7,820	...	...	7,820
...	...	963	...	...	...	963	...	...	963
1,000	...	21,440	...	...	...	22,440	...	...	22,440
...
...	...	342	...	...	...	342	...	...	342
...	...	1,541	...	...	...	1,541	...	...	1,541 (f)
1,384	...	...	...	...	...	1,384	...	...	1,384
...
1,384	...	...	...	...	...	1,384	...	...	1,384
...	5,758	...	...	...	...	5,758	...	...	5,758
...	7,635	...	...	...	...	7,635	...	...	7,635
...	13,393	...	...	...	...	13,393	...	...	13,393 (1)
...	501	...	...	...	...	501	...	...	501
...	500	...	...	...	...	500	...	...	500
...	7,585	...	...	...	...	7,585	...	...	7,585

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Newfoundland agreement	9,764 9,192 45,575	...	...	...
Nishnawbe—Aski Nation CFA .....	...	...	...	...
Northeastern Quebec agreement .....	...	...	...	...
Northern flood agreement .....	...	...	...	...
Roads on and to reserves .....	...	...	...	...
Site assessment—Abandoned diesel generating stations on reserve .....	...	...	...	...
Social services ⁽³⁾
Specific claims .....	...	...	...	...
Tripartite Economic Development Negotiations .....	...	...	...	...
Tripartite Indian services .....	...	...	...	...
Total ministry	9,764 9,192 45,575	...	...	...
INDUSTRY, SCIENCE AND TECHNOLOGY				
Department				
INDUSTRY, SCIENCE AND TECHNOLOGY				
Industrial and regional development .....	...	...	...	2,928
	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...
Tourism	33 21 906	25 32 850	66 30 4,681	29 24 796
Tourism co-operative partnership agreements	3,972 2,982 8,878	659 3,073 3,833	1,332 1,286 2,645	1,829 672 2,501
Western economic partnership agreements .....	...	...	...	...
Total ministry	4,005 3,003 640,435	684 3,105 315,562	1,398 1,316 697,535	1,858 3,624 564,430

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	9,764	...	...	9,764
...	...	...	...	...	...	9,192	...	...	9,192
...	...	...	...	...	...	45,575	...	...	45,575
...	350	...	...	...	...	350	...	...	350
...	350	...	...	...	...	350	...	...	350
...	700	...	...	...	...	700	...	...	700 ⁽¹⁾
1,224	...	...	...	...	...	1,224	...	...	1,224
1,616	...	...	...	...	...	1,616	...	...	1,616
36,157	...	...	...	...	...	36,157	...	...	36,157
...	...	77	...	...	...	77	...	...	77
...	...	15,750	...	...	...	15,750	...	...	15,750
...	...	80,405	...	...	...	80,405	...	...	80,405
...	...	464	...	...	...	464	...	...	464
...	...	659	...	...	...	659	...	...	659
...	...	17,845	...	...	...	17,845	...	...	17,845
...
...	...	200	...	...	...	200	...	...	200
...	...	200	...	...	...	200	...	...	200 ^(f)
...	107,583	...	...	...	...	107,583	...	...	107,583
...	80,902	...	...	...	...	80,902	...	...	80,902
...	739,840	...	...	...	...	739,840	...	...	739,840
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	10	10	...	...	10
...	296	...	...	...	...	296	...	...	296
...	302	...	...	...	...	302	...	...	302
...	1,056	...	...	...	...	1,056	...	...	1,056 ⁽¹⁾
...	854	...	...	...	...	854	...	...	854
...	717	...	...	...	...	717	...	...	717
...	5,217	...	...	...	...	5,217	...	...	5,217
39,759	121,659	8,361	...	762	10	180,315	7,023	...	187,338
43,376	95,990	17,914	...	594	...	167,066	7,462	...	174,528
483,204	788,200	121,431	...	4,151	10	1,442,571	29,343	...	1,471,914
...	...	882	...	1,261	...	2,143	...	...	2,143
...	104	362	3,585	4,555	...	11,534	955	23	12,512
...	277,847	311,684	193,508	140,187	161,620	3,277,718	30,708	13,175	3,321,601
4,572	...	...	...	...	...	4,572	...	...	4,572
6,068	...	...	...	...	...	6,068	...	...	6,068
64,373	...	...	...	...	5,396	69,769	...	...	69,769
230	193	51	25	127	159	938	25	27	990
286	262	26	7	204	214	1,106	9	6	1,121
4,189	8,981	2,785	849	3,414	5,581	33,032	334	316	33,682
283	...	...	...	2,004	...	10,079	229	1,149	11,457
236	...	...	...	868	...	9,117	1,089	1,078	11,284
519	...	...	...	2,872	...	21,248	1,468	2,233	24,949
...	...	...	723	...	...	723	...	...	723
...	...	...	1,012	...	...	1,012	...	...	1,012
...	...	...	1,864	...	...	1,864	...	...	1,864
5,085	193	933	748	3,392	159	18,455	254	1,176	19,885
6,590	366	388	4,604	5,627	214	28,837	2,053	1,107	31,997
69,081	286,828	314,469	196,221	146,473	172,597	3,403,631	32,510	15,724	3,451,865

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
JUSTICE				
Compensation to victims of crime .....	...	...	...	...
	143	77	315	236
	674	303	1,987	1,466
Legal aid	1,747	215	3,209	1,254
	1,699	213	3,177	1,241
	18,220	2,769	34,852	17,190
Native courtworker	95	...	...	...
	98	...	...	...
	1,153	52	70	...
Young offenders assistance juvenile justice	5,010	1,934	5,905	4,615
	4,858	1,934	5,905	4,733
	34,561	13,596	40,864	32,419
Total ministry	6,852	2,149	9,114	5,869
	6,798	2,224	9,397	6,210
	54,608	16,720	77,773	51,075
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Disaster financial assistance/				
Joint emergency preparedness program	301	182	338	3,411
	1,220	157	338	102
	14,443	5,207	7,157	23,947
NATIONAL HEALTH AND WELFARE				
Department				
Canada assistance plan	173,576	37,456	264,519	208,536
	151,398	35,491	248,614	227,314
	1,732,546	405,498	2,395,019	2,522,755
New Horizons	221	187	471	375
	291	193	610	499
	512	380	1,081	874
Vocational rehabilitation of disabled persons	5,280	281	7,409	6,206
	4,170	325	9,514	2,888
	43,602	4,540	69,608	63,945
Total ministry	179,077	37,924	272,399	215,117
	155,859	36,009	258,738	230,701
	1,776,660	410,418	2,465,708	2,587,574
SOLICITOR GENERAL				
Department				
Aboriginal policing	41	54	525	6
	32	43	332	...
	328	385	2,584	6
SUPPLY AND SERVICES				
Department				
PUBLIC WORKS				
Maintenance cost of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,413 18,809	3,530 27,259	382 3,161	346 2,849	868 6,363	1,149 8,618	9,459 71,489	147 821	308 1,013	9,914 73,323 (f)
16,831 18,474 207,096	41,420 41,009 400,091	3,497 3,427 39,658	2,620 2,539 31,832	6,586 6,521 78,428	9,301 9,121 98,087	86,680 87,421 928,223	1,636 1,626 14,702	424 420 5,094	88,740 89,467 948,019
524 537 4,991	692 710 7,883	312 303 3,877	... ... 3,944	1,003 1,029 13,421	998 1,024 11,997	3,624 3,701 47,388	409 419 4,642	142 145 1,362	4,175 4,265 53,392
28,523 28,611 271,237	61,030 61,199 452,337	5,678 5,678 40,980	7,098 7,123 49,999	14,156 14,264 99,417	17,178 17,178 123,774	151,127 151,483 1,159,184	3,945 5,454 37,340	1,055 1,055 11,351	156,127 157,992 1,207,875
45,878 50,035 502,133	103,142 106,448 887,570	9,487 9,790 87,676	9,718 10,008 88,624	21,745 22,682 197,629	27,477 28,472 242,476	241,431 252,064 2,206,284	5,990 7,646 57,505	1,621 1,928 18,820	249,042 261,638 2,282,609
4,897 4,055 68,793	1,510 1,704 18,421	591 559 48,150	244 322 10,241	5,378 657 42,903	563 4,313 19,845	17,415 13,427 259,107	304 196 3,069	158 477 3,293	17,877 14,100 265,469
2,013,935 1,825,703 17,503,484	2,520,716 2,282,903 23,388,882	306,966 294,233 2,920,782	227,361 197,049 2,573,685	587,924 618,959 6,897,560	839,545 803,203 10,203,425	7,180,534 6,684,867 70,543,636	28,489 26,318 250,827	10,173 10,953 72,595	7,219,196 6,722,138 70,867,058
3,134 3,470 6,604	3,609 4,713 8,322	743 658 1,401	379 553 932	951 1,189 2,140	1,588 1,847 3,435	11,658 14,023 25,681	53 55 108	64 47 111	11,775 14,125 25,900 (4)
16,264 28,165 64,120	80,375 65,655 644,173	3,664 11,755 96,213	10,269 9,909 95,776	25,535 26,621 260,728	26,640 23,010 205,251	181,923 182,012 1,547,956	685 3 6,032	1,977 ... 14,437	184,585 182,015 1,568,425
2,033,333 1,857,338 17,574,208	2,604,700 2,353,271 24,041,377	311,373 306,646 3,018,396	238,009 207,511 2,670,393	614,410 646,769 7,160,428	867,773 828,060 10,412,111	7,374,115 6,880,902 72,117,273	29,227 26,376 256,967	12,214 11,000 87,143	7,415,556 6,918,278 72,461,383
1,285 787 3,103	13,288 8,272 72,962	2,298 1,172 10,368	2,167 1,501 14,097	3,410 2,111 15,752	2,894 1,704 16,479	25,968 15,954 136,064	297 262 1,821	679 678 4,316	26,944 16,894 142,201
...	2,054	...	...	...	...	2,054	...	...	2,054
...	816	...	...	...	...	816	...	...	816
...	11,860	...	...	...	...	11,860	...	...	11,860

Summary of federal-provincial shared-cost programs—Concluded
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	54,037	7,832	57,639	31,439
	49,591	7,668	54,987	31,735
	<i>432,657</i>	<i>57,556</i>	<i>482,142</i>	<i>268,071</i>
Total ministry	54,037	7,832	57,639	31,439
	49,591	7,668	54,987	31,735
	<i>432,657</i>	<i>57,556</i>	<i>482,142</i>	<i>268,071</i>
TRANSPORT				
Department				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads .....	...	3,068	...	...
	6,319	2,906	...	...
	<i>229,913</i>	<i>31,687</i>	...	<i>64,572</i>
Construction of grade separations .....	...	...	...	...

	...	...	...	<i>500</i>
Highway improvements	59,160	...	7,702	7,474
	54,799	...	10,000	5,894
	<i>113,959</i>	...	<i>66,452</i>	<i>115,009</i>
Nouveau Quebec Inuit airports .....	...	...	...	...

Transportation research and demonstrations (ERDA) .....	...	...	...	...

Strategic capital investment initiative—Highways .....	...	...	11,388	42,875

	...	...	<i>11,388</i>	<i>42,875</i>
Yellowhead highway .....	...	...	...	...

Total ministry	59,160	3,068	19,090	50,349
	61,118	2,906	10,000	5,894
	<i>343,872</i>	<i>31,687</i>	<i>77,840</i>	<i>222,956</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements .....	...	...	...	...

Grand total	439,299	85,962	421,324	414,944
	464,345	82,380	401,356	391,898
	<i>4,173,734</i>	<i>1,084,460</i>	<i>4,357,923</i>	<i>4,710,320</i>

Amounts in roman type are 1993-94 expenditures.

Amounts in **bold face** type are 1992-93 expenditures.

Amounts in *italic* type are expenditures from inception (including 1993-94 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends reporting in previous year's Public Accounts.

(2) An amount of \$22,057 (\$20,287 in 1992-93) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces. Breakdown not available.

(3) Social services program is a combination of Social services—Adult and day care and Social services—Child care agreement. These two federal-provincial shared-costs programs were regrouped under the new structure of Indian and Inuit Affairs program.

(4) Figures prior to 1992-93 are not available.

(5) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
168,763	425,253	57,228	90,378	81,368	92,592	1,066,529	100,073	3,921	1,170,523
156,534	447,737	48,043	87,475	84,711	86,245	1,054,726	88,290	3,162	1,146,178
1,292,371	3,556,726	471,766	839,940	736,643	595,490	8,733,362	688,200	25,006	9,446,568
168,763	427,307	57,228	90,378	81,368	92,592	1,068,583	100,073	3,921	1,172,577
156,534	448,553	48,043	87,475	84,711	86,245	1,055,542	88,290	3,162	1,146,994
1,292,371	3,568,586	471,766	839,940	736,643	595,490	8,745,222	688,200	25,006	9,458,428
3,417	...	...	...	...	...	6,485	...	...	6,485
20,430	...	...	...	...	...	29,655	...	...	29,655
64,542	...	...	...	...	...	390,714	...	...	390,714
...
7,598	24,942	4,082	...	400	3,129	400	...	...	400
...	...	...	...	6,636	...	46,887	...	...	46,887 (f)
...	...	...	...	...	...	74,336	...	...	74,336
410	...	...	...	...	...	70,693	...	...	70,693
...	...	...	...	...	...	295,830	...	...	295,830
13,277	...	...	...	...	...	13,277	...	...	13,277
61	...	...	...	...	...	61	...	...	61
65,537	...	...	...	...	...	65,537	...	...	65,537
193	...	...	...	...	...	193	...	...	193
...
193	...	...	...	...	...	193	...	...	193
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
...
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
...
...
...	...	10,009	11,002	11,104	18,282	50,397	...	...	50,397 (f)
39,757	...	13,397	8,125	10,005	5,918	208,869	732	1,169	210,770
20,491	...	...	...	400	...	100,809	...	...	100,809
161,150	24,942	27,488	19,127	27,745	27,329	964,136	732	1,169	966,037
...	...	286	...	425	971	1,682	...	...	1,682
...	...	1,650	...	839	1,127	3,616	...	...	3,616
...	...	18,899	...	17,279	44,498	80,676	...	...	80,676
2,704,122	3,599,083	549,112	615,446	947,017	1,111,761	10,888,070	145,416	22,347	11,055,833
2,530,627	3,417,710	523,662	663,366	1,088,857	1,065,993	10,630,194	134,879	19,974	10,785,047
24,961,427	33,834,539	5,184,708	6,220,221	10,421,967	12,780,195	107,729,494	1,083,987	169,086	108,982,567



SECTION 12

1993-94

PUBLIC ACCOUNTS

Other Government-Wide Information

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act*, together with related current year expenditures.

	Allotments		Expenditures	
	\$		\$	
AGRICULTURE				
Department				
AGRI-FOOD PROGRAM				
Vote 1—Operating expenditures—				
Operating budget	651,274,000		639,583,486	
Vote 5—Capital expenditures—				
Operating budget—Minor				
capital	43,520,000		41,866,541	
Capital	29,676,000		29,679,506	
	73,196,000		71,546,047	
Vote 10—Grants and contributions	412,367,000 ⁽¹⁾		407,905,132	
Statutory amounts	824,508,791		800,123,103	
	1,961,345,791		1,919,157,768	
GRAINS AND OILSEEDS PROGRAM				
Vote 15—Operating expenditures—				
Operating budget	38,333,000		38,294,984	
Vote 20—Canadian Grain				
Commission—Operating				
expenditures—				
Operating budget	47,885,000		47,244,201	
Grants and contributions	7,000		7,000	
	47,892,000		47,251,201	
Vote 25—Grants and contributions	67,511,000		53,034,063	
Statutory amounts	124,202,905		124,198,999	
	277,938,905		262,779,247	
Total Department	2,239,284,696		2,181,937,015	
Canadian Dairy Commission				
Vote 30—Program expenditures—				
Other operating costs	3,039,000		2,966,792	
Frozen	609,000			
	3,648,000		2,966,792	
Total Ministry	2,242,932,696		2,184,903,807	
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Vote 1—Operating expenditures—				
Operating budget	43,728,400		41,972,921	
Frozen	1,919,600			
	45,648,000		41,972,921	
Vote 5—Grants and contributions—				
Grants and contributions	218,980,500		214,687,638	
Frozen	36,463,500			
	255,444,000		214,687,638	
Statutory amounts	19,093,827		19,085,140	
Total Department	320,185,827		275,745,699	
Enterprise Cape Breton Corporation				
Vote 10—Payments to the Enterprise				
Cape Breton Corporation	9,825,000		9,825,000	
Total Ministry	330,010,827		285,570,699	
COMMUNICATIONS				
Department				
Communications				
Vote 1—Operating expenditures—				
Operating budget	181,851,318		177,398,936	
Less: revenue credited to the vote	9,233,000		7,526,597	
	172,618,318		169,872,339	
Vote 5—Capital expenditures	48,244,288		48,226,698	
Vote 10—Grants and contributions	120,191,143		119,960,597	
Vote 15—Payments to the Canada Post				
Corporation	81,300,000		81,300,000	
Statutory amounts	14,538,861		14,455,193	
Total Communications	436,892,610		433,814,827	
Environment (Parks Program)				
Vote 20—Operating expenditures—				
Operating budget	264,078,126		252,313,890	
Grants and contributions	3,836,025		3,820,025	
	267,914,151		256,133,915	
Vote 21b—Parks Canada Enterprise Unit				
(Hot Springs) Revolving Fund				
(effective April 1, 1994)			1	
Vote 25—Capital expenditures—				
Operating budget—Minor				
capital	4,454,415		3,160,881	
Capital	130,000,000		129,370,860	
	134,454,415		132,531,741	
Statutory amounts	23,710,424		23,461,395	
Total Environment (Parks Program)	426,078,991		412,127,051	
Multiculturalism and Citizenship				
Vote 1—Operating expenditures—				
Operating budget	40,138,288		31,730,540	
Other operating costs	21,978,791		29,407,547	
Japanese canadian redress—				
Operating	1,843,117		1,130,141	
	63,960,196		62,268,228	
Vote 5—Grants and contributions	53,213,104		52,233,238	
Statutory amounts	5,243,848		5,243,848	
Total Multiculturalism and Citizenship	122,417,148		119,745,314	
Secretary of State				
Vote 1—Operating expenditures—				
Operating budget	170,600,638		160,429,020	
Frozen	138,722			
Less: revenue credited to the vote	7,317,400		6,785,052	
	163,421,960		153,643,968	
Vote 5—Grants and contributions	353,705,500		353,424,386	
Statutory amounts	2,912,303,221		2,912,303,221	
Total Secretary of State	3,429,430,681		3,419,371,575	
Total Department	4,414,819,430		4,385,058,767	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Advisory Council on the Status of Women			National Battlefields Commission		
Vote 10—Program expenditures—			Vote 30—Program expenditures—		
Operating budget	3,462,168	3,356,502	Operating budget	4,540,400	4,492,925
			Capital	366,000	407,167
Canada Council			Frozen	600	
Vote 30—Payments to the Canada Council	99,335,000	99,335,000		4,907,000	4,900,092
Canadian Broadcasting Corporation			Statutory amounts	294,687	294,555
Vote 35—Payments to the Canadian Broadcasting Corporation for operating expenditures	954,662,000	954,661,999		5,201,687	5,194,647
Vote 40—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	National Capital Commission		
Vote 45—Payments to the Canadian Broadcasting Corporation for capital expenditures	130,877,001	130,877,001	Vote 30—Payment to the National Capital Commission for operating expenditures	59,407,000	59,825,000
	1,089,539,001	1,089,539,000	Vote 35—Payment to the National Capital Commission for capital expenditures	14,308,000	14,308,000
Canadian Film Development Corporation			Vote 40—Payment to the National Capital Commission for grants and contributions	16,452,000	16,452,000
Vote 50—Payments to the Canadian Film Development Corporation—				90,167,000	90,585,000
Other operating costs	123,919,000	123,917,931	National Film Board		
Frozen	8,500,000		Vote 80—National Film Board Revolving Fund—Operating loss—		
	132,419,000	123,917,931	Operating budget	91,108,461	93,750,524
Canadian Museum of Civilization			Grants and contributions	662,000	331,658
Vote 55—Payments to the Canadian Museum of Civilization for operating and capital expenditures	39,551,160	39,551,162	Frozen	600,000	
Canadian Museum of Nature			Less: revenue credited to the vote	8,330,000	10,654,774
Vote 60—Payments to the Canadian Museum of Nature for operating and capital expenditures	19,752,953	19,752,953		84,040,461	83,427,408
Canadian Radio-television and Telecommunications Commission			Statutory amount	(1,487,580)	(2,661,564)
Vote 65—Program expenditures—				82,552,881	80,765,844
Operating budget	32,150,400	31,963,857	National Gallery of Canada		
Statutory amounts	3,092,285	3,081,464	Vote 85—Payments to the National Gallery of Canada for operating and capital expenditures	25,857,447	25,857,447
	35,242,685	35,045,321	Vote 90—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
National Archives of Canada				28,857,447	28,857,447
Vote 70—Program expenditures—			National Library		
Operating budget	51,568,900	51,194,803	Vote 95—Program expenditures—		
Capital	1,700,000	1,699,974	Operating budget	34,859,701	34,739,179
Grants and contributions	2,520,000	2,520,000	Grants and contributions	340,000	338,492
	55,788,900	55,414,777	Frozen	100,000	
Statutory amounts	4,310,069	4,277,269		35,299,701	35,077,671
	60,098,969	59,692,046	Vote 100—Capital expenditures—		
National Arts Centre Corporation			Operating budget—Minor capital	1,864,000	1,859,513
Vote 75—Payments to the National Arts Centre Corporation	22,258,000	22,258,000	Capital	7,580,000	7,580,000
				9,444,000	9,439,513
			Statutory amounts	2,579,673	2,577,725
				47,323,374	47,094,909

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Museum of Science and Technology			Labour		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	16,192,000	16,192,000	Vote 1—Operating expenditures— Operating budget	61,210,900	59,424,066
Public Service Commission			Vote 5—Grants and contributions	64,163,000	64,139,375
Vote 10—Program expenditures— Operating budget	130,948,034	128,975,276	Statutory amounts	102,607,594	102,592,563
Statutory amounts	17,846,407	11,938,218	Total Labour	227,981,494	226,156,004
	148,794,441	140,913,494	Total Department/Commission	1,792,434,064	1,733,095,820
Status of Women—Office of the Co-ordinator			Canada Labour Relations Board		
Vote 15—Program expenditures— Operating budget	5,551,000	5,305,036	Vote 10—Program expenditures— Operating budget	9,280,000	8,723,207
Grants and contributions	50,000	50,000	Statutory amounts	805,021	805,021
	5,601,000	5,355,036		10,085,021	9,528,228
Statutory amounts	339,902	336,000	Canadian Centre for Occupational Health and Safety		
	5,940,902	5,691,036	Vote 15—Program expenditures— Operating budget	7,923,900	6,913,142
Total Ministry	6,341,508,098	6,292,801,059	Less: revenue credited to the vote	4,680,000	3,670,594
				3,243,900	3,242,548
EMPLOYMENT AND IMMIGRATION			Statutory amount	476	
Department/Commission				3,244,376	3,242,548
Employment and Immigration			Total Ministry	1,805,763,461	1,745,866,596
CORPORATE MANAGEMENT AND SERVICES PROGRAM			ENERGY, MINES AND RESOURCES		
Vote 1—Program expenditures— Operating budget	216,350,444	213,329,968	Department		
Refugee backlog clearance program	1,819,000	1,726,000	Energy, Mines and Resources		
Common services	162,858,000	161,857,648	Vote 1—Operating expenditures— Operating budget	391,434,426	387,948,800
Less: revenue credited to the vote	325,436,000	322,839,000	Frozen	2,761,710	
	55,591,444	54,074,616	Less: revenue credited to the vote	2,382,822	2,382,822
Statutory amounts	19,130,364	18,926,683		391,813,314	385,565,978
	74,721,808	73,001,299	Vote 3b—Surveys, Mapping and Remote Sensing Revolving Fund (effective April 1, 1994)	1	
EMPLOYMENT AND INSURANCE PROGRAM			Vote 5—Capital expenditures— Capital	55,470,000	52,302,249
Vote 5—Operating expenditures— Operating budget	1,079,847,614	1,044,931,518	Frozen	59,000	
Capital	10,740,000	10,730,854		55,529,000	52,302,249
Frozen	217,304		Vote 10—Grants and contributions— Grants and contributions	277,497,000	276,957,846
Less: revenue credited to the vote	1,025,586,000	993,708,000	Frozen	44,784,687	
	65,218,918	61,954,372		322,281,687	276,957,846
Vote 6b—Debts write-off—Special purpose	9,802	9,802	Statutory amounts	144,803,238	73,805,042
Vote 10—Grants and contributions	1,330,402,996	1,277,932,692	Total Energy, Mines and Resources	914,427,240	788,631,115
Statutory amounts	94,099,046	94,041,651			
	1,489,730,762	1,433,938,517			
Total Employment and Immigration ...	1,564,452,570	1,506,939,816			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Forestry			ENVIRONMENT		
Vote 1—Operating expenditures—			Department		
Operating budget	117,576,376	116,033,030	ADMINISTRATION PROGRAM		
Frozen	4,000		Vote 1—Program expenditures—		
Less: revenue credited to the vote	285,476	285,476	Operating budget	75,645,026	67,786,016
	<u>117,294,900</u>	<u>115,747,554</u>	Grants and contributions	2,058,000	1,914,749
			Frozen	14,610	
Vote 5—Capital expenditures—			Less: revenue credited to the vote	1,820,000	338,791
Operating budget—Minor				<u>75,897,636</u>	<u>69,361,974</u>
capital	6,609,000	6,511,912	Statutory amounts	5,025,882	4,998,115
Capital	4,028,000	3,996,118		<u>80,923,518</u>	<u>74,360,089</u>
Frozen	204,001				
	<u>10,841,001</u>	<u>10,508,030</u>	ENVIRONMENTAL SERVICES PROGRAM		
Vote 10—Grants and contributions	105,779,000	105,388,017	Vote 5—Operating expenditures—		
Statutory amounts	9,823,824	9,764,438	Operating budget	522,082,286	503,168,176
Total Forestry	243,738,725	241,408,039	Frozen	1,091,257	
Total Department	1,158,165,965	1,030,039,154	Less: revenue credited to the vote	38,129,000	34,147,309
				<u>485,044,543</u>	<u>469,020,867</u>
Atomic Energy Control Board			Vote 10—Capital expenditures—		
Vote 20—Program expenditures—			Operating budget—Minor		
Operating budget	40,345,000	38,222,735	capital	9,551,839	9,406,113
Grants and contributions	1,212,000	772,150	Capital	50,236,000	49,843,377
	<u>41,557,000</u>	<u>38,994,885</u>		<u>59,787,839</u>	<u>59,249,490</u>
Statutory amounts	3,281,645	3,281,644	Vote 15—Grants and contributions	62,324,200	61,938,191
	<u>44,838,645</u>	<u>42,276,529</u>	Statutory amounts	35,408,497	35,361,354
				<u>642,565,079</u>	<u>625,569,902</u>
Atomic Energy of Canada Limited			Total Ministry	723,488,597	699,929,991
Vote 25—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—			EXTERNAL AFFAIRS		
Other operating costs	173,549,000	173,549,000	Department		
Frozen	2,700,000		CANADIAN INTERESTS ABROAD PROGRAM		
	<u>176,249,000</u>	<u>173,549,000</u>	Vote 1—Operating expenditures—		
			Operating budget	844,254,067	792,175,304
National Energy Board			Vote 5—Capital expenditures	120,212,800	112,546,424
Vote 30—Program expenditures—			Vote 10—Grants and contributions	474,445,100 ⁽²⁾	460,845,035 ⁽²⁾
Operating budget	29,378,000	25,712,889	Vote 15—Payments to the Canadian Broadcasting Corporation—		
Statutory amounts	2,732,255	2,726,000	Grants and contributions	15,291,000	15,291,000
	<u>32,110,255</u>	<u>28,438,889</u>	Statutory amounts	69,049,316	40,101,995
			Total Department	1,523,252,283	1,420,959,758
Northern Pipeline Agency			Canadian International Development Agency		
Vote 30—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	469,000	198,053	Operating budget	105,748,000	103,582,851
Statutory amount	14,000	14,000	Vote 25—Grants and contributions—		
	<u>483,000</u>	<u>212,053</u>	Grants and contributions	1,722,258,381	1,721,711,986
Total Ministry	1,411,846,865	1,274,515,625	Frozen	98,771,622	
				<u>1,821,030,003</u>	<u>1,721,711,986</u>
			Vote 26b—Forgiveness of debts—		
			Pursuant to subsection 24(1) of the Financial Administration Act	6,650,000	6,644,515
			Statutory amounts	176,532,308	176,521,000
				<u>2,109,960,311</u>	<u>2,008,460,352</u>

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Secretariat			Canadian International Trade Tribunal		
Vote 40—Program expenditures—			Vote 40—Program expenditures—		
Operating budget	1,653,000	1,606,646	Operating budget	8,148,343	7,896,379
Statutory amount	67,000	67,000	Statutory amount	716,000	716,000
	1,720,000	1,673,646		8,864,343	8,612,379
Export Development Corporation			Federal Office of Regional Development—Quebec		
Statutory amounts	172,548,553	172,548,553	Vote 30—Operating expenditures—		
International Development Research Centre			Operating budget	23,537,000	22,017,295
Vote 45—Payments to the International Development Research Centre	142,000,000	142,000,000	Frozen	527,000	
				24,064,000	22,017,296
International Joint Commission			Vote 35—Grants and contributions—		
Vote 50—Program expenditures—			Grants and contributions	143,360,000	143,279,466
Operating budget	4,469,000	4,338,831	Frozen	42,398,601	
Statutory amounts	302,136	302,000		185,758,601	143,279,466
	4,771,136	4,640,831	Statutory amounts	19,321,352	19,299,415
Total Ministry	3,954,252,283	3,750,283,140		229,143,953	184,596,177
FINANCE			Office of the Superintendent of Financial Institutions		
Department			Vote 45—Program expenditures—		
FINANCIAL AND ECONOMIC POLICIES PROGRAM			Operating budget	44,108,000	41,478,707
Vote 1—Program expenditures—			Less: revenue credited to the vote	41,507,000	39,032,848
Operating budget	68,636,000	68,341,730		2,601,000	2,445,859
Less: revenue credited to the vote	5,089,000	5,076,000	Statutory amounts	72,592,455	(715,847)
	63,547,000	63,265,730		75,193,455	1,730,012
Vote 5—Contributions	279,030,000	150,866,974	Procurement Review Board		
Statutory amounts	352,495,955	352,480,508	Vote 50—Program expenditures—		
	695,072,955	566,613,212	Operating budget	672,000	328,794
PUBLIC DEBT PROGRAM			Frozen	200,000	
Statutory amount	38,009,230,290	38,009,230,290		872,000	328,794
FISCAL TRANSFER PAYMENTS PROGRAM			Statutory amount	68,000	68,000
Statutory amounts	7,947,747,387	7,947,747,387		940,000	396,794
SPECIAL PROGRAM			Total Ministry	47,148,200,097	46,827,373,545
Vote 30—Payments to the Foreign Claims Fund—			FISHERIES AND OCEANS		
Operating budget	10,000		Department		
Statutory amounts	121,503,708	50,000,000	Vote 1—Operating expenditures—		
	121,513,708	50,000,000	Operating budget	554,970,900	552,051,288
Total Department	46,773,564,340	46,573,590,889	Frozen	334,400	
Auditor General				555,305,300	552,051,288
Vote 35—Program expenditures	55,461,000	53,417,152	Vote 5—Capital expenditures	97,220,400	93,007,709
Statutory amounts	5,033,006	5,030,142	Vote 10—Grants and contributions	405,220,200	372,579,968
	60,494,006	58,447,294	Statutory amounts	40,288,310	39,443,427
			Total Ministry	1,098,034,210	1,057,082,392

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
GOVERNOR GENERAL			TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Vote 1—Program expenditures—			Vote 45—Transfer payments to the		
Operating budget	9,261,102	9,259,166	Government of the Northwest Territories and to the Government of the Yukon Territory—		
Grants and contributions	13,000	12,000	Grants and contributions	1,102,902,076	1,055,561,640
Frozen	7,293		Total Department	4,729,533,049	4,641,637,567
	9,281,395	9,271,166			
Statutory amounts	926,857	926,477	Canadian Polar Commission		
Total Ministry	10,208,252	10,197,643	Vote 50—Program expenditures—		
			Operating budget	1,055,000	1,050,728
			Grants and contributions	22,000	16,600
				1,077,000	1,067,328
			Statutory amount	46,000	46,000
				1,123,000	1,113,328
			Total Ministry	4,730,656,049	4,642,750,895
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			INDUSTRY, SCIENCE AND TECHNOLOGY		
Department			Department		
ADMINISTRATION PROGRAM			Industry, Science and Technology		
Vote 1—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget	45,212,644	44,426,723	Operating budget	230,609,611	221,148,886
Grants and contributions	458,000	458,000	Special purpose reorganization allotment—		
	45,670,644	44,884,723	Agriculture—		
Statutory amounts	4,032,753	4,032,115	Operating budget	1,976,449	1,877,238
	49,703,397	48,916,838		232,586,060	223,026,124
			Vote 5—Grants and contributions—		
			Grants and contributions	467,108,500	458,398,952
			Aboriginal economic program	69,694,000	69,440,182
			Special purpose reorganization allotment—		
			Agriculture—		
			Grants and contributions	3,740,000	3,718,359
			Less: adjustments of Prior Year's Payables at Year End	4,030,449	
				536,512,051	531,557,493
			Statutory amounts	25,508,514	25,486,259
			Total Industry, Science and Technology ..	794,606,625	780,069,876
			Consumer and Corporate Affairs		
			Vote 1—Operating expenditures—		
			Operating budget	144,512,009	133,694,818
			Grants and contributions	1,643,000	1,625,530
			Special purpose reorganization allotment—		
			Agriculture—		
			Operating budget	1,725,000	1,710,562
			National Health and Welfare—		
			Operating budget	4,905,000	4,939,285
				152,785,009	141,970,195
			Vote 2b—Canadian Intellectual Property Office Revolving Fund (effective April 1, 1994)	1	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Capital expenditures—			Investment Canada		
Operating budget—Minor			Vote 45—Program expenditures—		
capital	958,000		Operating budget	6,164,715	5,864,816
Capital	30,788,700	29,444,787	Special purpose reorganization		
Special purpose reorganization			allotment—		
allotment—			External Affairs—		
National Health and Welfare—			Operating budget	2,743,885	2,619,405
Capital	382,000	499,941		8,908,600	8,484,221
Operating budget—Minor			Statutory amounts	813,172	813,150
capital	42,000			9,721,772	9,297,371
	32,170,700	29,944,728			
Statutory amounts	16,314,081	16,202,216	National Research Council		
Total Consumer and Corporate			of Canada		
Affairs	201,269,791	188,117,139	Vote 50—Operating expenditures—		
Total Department	995,876,416	968,187,015	Operating budget	277,248,052	276,064,942
Canadian Space Agency			Frozen	2,898,000	
Vote 20—Operating expenditures—			Less: revenue credited to the vote	31,691,052	31,691,052
Operating budget	40,675,000	38,392,810		248,455,000	244,373,890
Frozen	3,693,000				
	44,368,000	38,392,810	Vote 55—Capital expenditures—		
Vote 25—Capital expenditures—			Operating budget—Minor		
Operating budget—Minor			capital	2,000,000	2,000,000
capital	6,440,637	5,982,164	Capital	50,743,000	50,731,190
Personnel	8,559,000	7,326,369	Less: revenue credited to the vote	2,350,000	2,350,000
Capital	304,890,653	302,085,242		50,393,000	50,381,190
Adjustments of Prior Year's Payables at			Vote 60—Grants and contributions	117,571,003	117,379,396
Year End	5,957,710		Statutory amounts	21,468,215	21,431,064
Frozen	20,234,000			437,887,218	433,565,540
Less: revenue credited to the vote	8,500,000	6,000,380			
	337,582,000	309,393,395	Natural Sciences and Engineering		
Vote 30—Grants and contributions	27,111,000	27,095,850	Research Council		
Statutory amounts	3,077,970	3,048,372	Vote 65—Operating expenditures—		
	412,138,970	377,930,427	Operating budget	17,580,000	17,117,692
Cape Breton Development			Vote 70—Grants—		
Corporation			Grants and contributions	476,725,000	476,725,000
Vote 35—Payments to the Cape Breton			Frozen	752,001	
Development Corporation for				477,477,001	476,725,000
operating and capital			Statutory amounts	1,024,634	1,023,935
expenditures	38,549,000	38,549,000		496,081,635	494,866,627
Competition Tribunal			Social Sciences and Humanities Research		
Vote 10—Program expenditures—			Council		
Operating budget	1,584,000	911,959	Vote 110—Operating expenditures—		
Statutory amount	79,000	79,000	Operating budget	7,704,900	7,387,278
	1,663,000	990,959	Frozen	72,100	
Copyright Board				7,777,000	7,387,278
Vote 15—Program expenditures—			Vote 115—Grants—		
Operating budget	940,709	930,308	Grants and contributions	92,842,000	92,842,000
Statutory amount	75,000	75,000	Frozen	300,000	
	1,015,709	1,005,308		93,142,000	92,842,000
Federal Business Development Bank			Statutory amounts	625,411	625,411
Vote 40—Payments to the Federal				101,544,411	100,854,689
Business Development Bank	15,075,000	15,074,525	Standards Council of Canada		
			Vote 25—Payments to the Standards		
			Council of Canada	5,653,000	5,580,635

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statistics Canada			Supreme Court of Canada		
Vote 75—Program expenditures—			Vote 35—Program expenditures—		
Operating budget	285,614,046	283,795,997	Operating budget	12,956,000	12,589,446
Grants and contributions	12,845	12,845	Statutory amounts	4,022,316	4,022,316
Frozen	863,000			16,978,316	16,611,762
Less: revenue credited to the vote	39,722,291	39,722,292			
	246,767,600	244,086,550	Tax Court of Canada		
Statutory amounts	26,932,653	26,928,395	Vote 40—Program expenditures—		
	273,700,253	271,014,945	Operating budget	9,849,000	9,652,983
Total Ministry	2,788,906,384	2,716,917,017	Statutory amounts	736,862	735,000
				10,585,862	10,387,983
JUSTICE			Total Ministry	750,925,644	743,066,944
Department					
Vote 1—Operating expenditures—			NATIONAL DEFENCE		
Operating budget	190,832,454	187,202,121	Department		
Vote 5—Grants and contributions	259,183,613	257,749,412	Vote 1—Operating expenditures—		
Statutory amounts	17,140,811	17,124,484	Operating budget	8,495,265,305	8,474,125,546
Total Department	467,156,878	462,076,017	Frozen	3,452,126	
			Less: revenue credited to the vote	323,251,431	323,251,431
Canadian Human Rights Commission				8,175,466,000	8,150,874,115
Vote 10—Program expenditures—			Vote 5—Capital expenditures—		
Operating budget	17,210,427	16,582,580	Operating budget—Minor capital	74,150,417	74,150,417
Statutory amounts	1,438,490	1,437,226	Capital	2,774,427,346	2,757,722,586
	18,648,917	18,019,806	Frozen	4,447,683	
			Less: adjustments of Prior Year's Payables at Year End	72,333,284	
Commissioner for Federal Judicial Affairs				2,780,692,162	2,831,873,003
Vote 15—Operating expenditures—			Vote 10—Grants and contributions—		
Operating budget	4,537,000	4,533,374	Grants and contributions	196,815,954	192,575,915
Grants and contributions	12,000	6,000	Frozen	38,397,600	
	4,549,000	4,539,374		235,213,554	192,575,915
Vote 20—Canadian Judicial Council—Operating expenditures—			Statutory amounts	830,548,987	827,756,005
Operating budget	612,000	548,485	Total Department	12,021,920,703	12,003,079,038
Statutory amounts	192,432,158	192,432,158			
	197,593,158	197,520,017	Emergency Preparedness Canada		
Federal Court of Canada			Vote 15—Operating expenditures—		
Vote 25—Program expenditures—			Operating budget	12,089,000	10,708,107
Operating budget	30,020,000	29,244,291	Vote 20—Grants and contributions	18,120,683	17,982,165
Frozen	490,000		Statutory amounts	693,211	691,179
	30,510,000	29,244,291		30,902,894	29,381,451
Statutory amounts	2,633,513	2,624,000	Total Ministry	12,052,823,597	12,032,460,489
	33,143,513	31,868,291			
Offices of the Information and Privacy Commissioners of Canada					
Vote 30—Program expenditures—					
Operating budget	6,224,000	5,988,068			
Statutory amount	595,000	595,000			
	6,819,000	6,583,068			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL HEALTH AND WELFARE			Statutory amounts	7,265,240,375	7,265,190,237
Department				8,577,657,276	8,555,548,056
DEPARTMENTAL ADMINISTRATION PROGRAM			SOCIAL PROGRAM		
Vote 1—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	72,872,080	72,165,404	Operating budget	147,408,388	145,624,196
Grants and contributions	3,655,800	3,373,537	Special purpose reorganization allotment—		
Canadian job strategy	1,000,000	675,253	Employment and Immigration—		
Special purpose reorganization allotment—			Operating budget	59,667,212	53,210,168
Employment and Immigration—			Frozen	1,154,400	
Operating budget	15,333,900	15,010,968	Less: revenue credited to the vote	93,500,000	93,500,000
Grants and contributions	100,000	100,000		114,730,000	105,334,364
Communications—			Vote 25—Grants and contributions—		
Operating budget	870,400	846,380	Grants and contributions	91,097,748	59,968,571
Frozen	199,220		Special purpose reorganization allotment—		
Less: revenue credited to the vote	2,508,000	2,508,000	Employment and Immigration—		
	91,523,400	89,663,542	Grants and contributions	204,509,752	204,509,752
Statutory amounts	7,365,526	7,320,459	Less: adjustments of Prior Year's Payables at Year End	27,772,368	
	98,888,926	96,984,001		267,835,132	264,478,323
			Statutory amounts	27,179,995,433	27,179,992,817
HEALTH PROGRAM				27,562,560,565	27,549,805,504
Vote 5—Operating expenditures—			Total Department	36,239,106,767	36,202,337,561
Operating budget	302,890,800	297,456,855	Hazardous Materials Information Review Commission		
Indian and northern health services—			Vote 20—Program expenditures—		
Operating budget	557,952,100	545,747,358	Operating budget	1,328,600	1,104,937
Fitness and amateur sport—			Frozen	2,400	
Operating budget	4,418,200	4,049,198		1,331,000	1,104,937
Special purpose reorganization allotment—			Statutory amounts	112,000	112,000
Communications—				1,443,000	1,216,937
Operating budget	4,413,000	3,834,403	Medical Research Council		
	869,674,100	851,087,814	Vote 40—Operating expenditures—		
Vote 10—Capital expenditures—			Operating budget	6,984,000	6,670,381
Operating budget—Minor capital	1,036,000	1,036,000	Vote 45—Grants	251,329,000	251,287,952
Capital	31,617,101	31,564,096	Statutory amounts	462,973	462,735
Indian and northern health services—				258,775,973	258,421,068
Capital	16,583,900	16,443,212	Patented Medicine Prices Review Board		
Fitness and amateur sport—			Vote 50—Program expenditures—		
Operating budget—Minor capital	16,900	11,368	Operating budget	3,240,000	2,885,731
Special purpose reorganization allotment—			Statutory amounts	252,155	251,000
Communications—				3,492,155	3,136,731
Capital	97,100	97,100	Total Ministry	36,502,817,895	36,465,112,297
	49,351,001	49,151,776			
Vote 15—Grants and contributions—					
Grants and contributions	62,632,000	61,484,454			
Indian and northern health services—					
Grants and contributions	246,204,000	244,101,691			
Fitness and amateur sport—					
Grants and contributions	47,410,200	47,386,484			
Special purpose reorganization allotment—					
Communications—					
Grants and contributions	37,145,600	37,145,600			
	393,391,800	390,118,229			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL REVENUE			Canadian Centre for Management Development		
Customs and Excise			Vote 5—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	10,329,060	10,236,819
Operating budget	819,427,102	807,625,853	Grants and contributions	153,150	153,147
Compensation to Canada Post Corporation	7,543,000	7,445,528		10,482,210	10,389,966
	826,970,102	815,071,381	Vote 6b—RADIAN Revolving Fund (effective April 1, 1994)	1	
Vote 5—Capital expenditures—			Statutory amount	758,000	758,000
Operating budget—Minor capital	69,151,147	64,010,793		11,240,211	11,147,966
Capital	5,600,000	4,176,686			
	74,751,147	68,187,479	Canadian Intergovernmental Conference Secretariat		
Vote 10—Contributions	107,815,000	107,814,999	Vote 10—Program expenditures—		
Statutory amounts	78,186,903	78,053,652	Operating budget	2,797,000	2,595,517
	1,087,723,152	1,069,127,511	Statutory amounts	188,672	187,082
Taxation				2,985,672	2,782,599
Vote 15—Operating expenditures—			Canadian Transportation Accident Investigation and Safety Board		
Operating budget	1,236,696,860	1,223,897,985	Vote 15—Program expenditures—		
Grants and contributions	124,000	104,126	Operating budget	25,084,000	24,461,275
Less: revenue credited to the vote	100,138,859	100,471,723	Statutory amounts	2,298,734	2,286,598
	1,136,682,001	1,123,530,388		27,382,734	26,747,873
Vote 20—Capital expenditures—			Chief Electoral Officer		
Operating budget—Minor capital	64,385,000	62,102,935	Vote 20—Program expenditures—		
Statutory amounts	128,083,311	128,056,530	Operating budget	2,772,000	2,737,450
	1,329,150,312	1,313,689,853	Statutory amounts	153,878,355	153,877,117
Total Ministry	2,416,873,464	2,382,817,364		156,650,355	156,614,567
PARLIAMENT			Commissioner of Official Languages		
The Senate			Vote 25—Program expenditures—		
Vote 1—Program expenditures	27,020,000	26,074,804	Operating budget	11,528,413	11,398,079
Statutory amounts	14,807,853	14,807,853	Statutory amounts	1,053,846	1,053,700
	41,827,853	40,882,657		12,582,259	12,451,779
House of Commons			Public Service Staff Relations Board		
Vote 5—Program expenditures	169,987,000	166,722,020	Vote 35—Program expenditures—		
Statutory amounts	74,674,789	74,625,863	Operating budget	6,384,000	5,789,604
	244,661,789	241,347,883	Statutory amounts	573,577	572,000
Library of Parliament				6,957,577	6,361,604
Vote 10—Program expenditures	14,873,000	14,554,790	Security Intelligence Review Committee		
Statutory amounts	1,553,638	1,553,589	Vote 40—Program expenditures—		
	16,426,638	16,108,379	Operating budget	1,371,000	1,220,203
Total Ministry	302,916,280	298,338,919	Statutory amount	89,000	89,000
PRIVY COUNCIL				1,460,000	1,309,203
Department			Total Ministry	328,753,699	326,795,543
Vote 1—Program expenditures—					
Operating budget	96,165,700	96,138,990			
Grants and contributions	7,304,175	7,296,535			
Canadian unity initiative—Transition costs	1,302,000	1,292,133			
	104,771,875	104,727,658			
Statutory amounts	4,723,016	4,652,294			
Total Department	109,494,891	109,379,952			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SECRETARY OF STATE					
Department					
Employment and Immigration (Immigration Program)					
Vote 15—Operating expenditures—			National Parole Board		
Operating budget	241,265,541	232,023,406	Vote 25—Program expenditures—		
			Operating budget	24,792,000	24,672,509
Vote 20—Capital expenditures—			Statutory amount	2,505,000	2,505,000
Operating budget—Minor				27,297,000	27,177,509
capital	5,948,694	5,605,776	Royal Canadian Mounted Police		
Capital	14,924,400	13,567,561	Vote 30—Operating expenditures—		
	20,873,094	19,173,337	Operating budget	1,602,891,000	1,574,109,640
Vote 25—Grants and contributions	248,981,000	243,954,010	Grants and contributions	1,461,700	952,240
Statutory amounts	19,451,870	19,451,558	Less: revenue credited to the vote	712,305,000	712,566,433
Total Department	530,571,505	514,602,311		892,047,700	862,495,447
Immigration and Refugee Board of Canada					
Vote 30—Program expenditures—			Vote 35—Capital expenditures—		
Operating budget	82,657,000	75,082,415	Operating budget—Minor		
Statutory amounts	8,116,575	8,106,000	capital	46,365,000	54,875,712
	90,773,575	83,188,415	Capital	122,345,000	100,473,452
Total Ministry	621,345,080	597,790,726		168,710,000	155,349,164
SOLICITOR GENERAL					
Department					
Vote 1—Operating expenditures—			Statutory amounts	226,579,159	223,791,640
Operating budget	28,093,000	26,408,414		1,287,336,859	1,241,636,251
First Nations policing service	8,900,000	6,991,971	Royal Canadian Mounted Police External Review Committee		
	36,993,000	33,400,385	Vote 40—Program expenditures—		
Vote 5—Grants and contributions	39,256,201	31,511,402	Operating budget	676,000	538,444
Statutory amounts	2,204,687	2,197,996	Statutory amount	38,000	38,000
Total Department	78,453,888	67,109,783		714,000	576,444
Canadian Security Intelligence Service					
Vote 10—Program expenditures—			Royal Canadian Mounted Police Public Complaints Commission		
Operating budget	245,363,000	244,293,832	Vote 45—Program expenditures—		
Statutory amount	122,808	99,565	Operating budget	3,536,400	3,061,274
	245,485,808	244,393,397	Frozen	14,600	
Correctional Service				3,551,000	3,061,274
Vote 15—Penitentiary Service and			Statutory amount	221,000	221,000
National Parole Service—Operating				3,772,000	3,282,274
expenditures—			Total Ministry	2,678,268,247	2,580,982,368
Operating budget	806,912,862	792,227,814	SUPPLY AND SERVICES		
Grants and contributions	1,284,000	1,251,761	Department		
Frozen	344,202		Supply and Services		
	808,541,064	793,479,575	Vote 1—Operating expenditures—		
Vote 20—Penitentiary Service and			Operating budget	510,287,685	500,081,142
National Parole Service—Capital			Grants and contributions	2,244,600	2,244,600
expenditures—			Compensation to financial institutions ..	38,472,000	36,470,000
Operating budget	6,964,000	6,767,131	Less: revenue credited to the vote	94,707,600	92,658,635
Capital	128,654,000	124,060,440		456,296,685	446,137,107
	135,618,000	130,827,571	Vote 2b—Government Telecommunica-		
Statutory amounts	91,049,628	72,499,564	tions and Informatics Services	1	
	1,035,208,692	996,806,710	Vote 5—Capital expenditures—		

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Public Works			Canada Mortgage and Housing Corporation		
SERVICES PROGRAM			Vote 25—Operating expenditures—		
Vote 1—Public Works Revolving Fund—Operating loss—			Social housing	2,019,043,000	1,847,147,944
Other operating costs	28,181,000	25,726,259	Market housing	65,268,000	64,775,319
Vote 2b—Public Works Revolving Fund—To adjust the accounts	1		Housing support	34,737,000	32,844,720
Vote 5—Public Works Revolving Fund—Activities in support of broader Government objectives	3,349,000	2,868,309	Frozen	15,146,000	
Statutory amounts	399,282,992	(16,965,854)		2,134,194,000	1,944,767,983
	430,812,993	11,628,714	Vote 26b—To authorize the additional amount of \$13.5 billion pursuant to paragraph 21(2)(b) of the Canada Mortgage and Housing Corporation Act	1	
				2,134,194,001	1,944,767,983
REAL PROPERTY PROGRAM			Canada Post Corporation		
Vote 10—Operating expenditures—			Vote 80—Payments to the Canada Post Corporation for special purposes	14,000,000	14,000,000
Operating budget	13,760,000	13,737,256	Vote 81b—Borrowings authority	1	
Other operating costs	1,206,379,700	1,214,134,307		14,000,001	14,000,000
National Gallery of Canada	6,002,000	6,037,000	Canadian Commercial Corporation		
Canadian Museum of Civilization	9,632,000	8,858,000	Vote 10—Program expenditures	14,467,000	13,763,075
Canadian Museum of Nature	6,369,000	6,338,000	Total Ministry	5,160,638,802	4,194,962,598
National Museum of Science and Technology	4,937,000	4,782,000			
Frozen	3,747,300		TRANSPORT		
Less: revenue credited to the vote	239,431,000	286,259,990	Department		
	1,011,396,000	967,626,573	Vote 1—Operating expenditures—		
Vote 15—Capital expenditures—			Operating budget	1,540,143,800	1,532,761,512
Capital	249,593,000	236,603,924	Other operating costs	9,221,208	9,102,543
National Gallery of Canada	1,500,000	1,739,000	Frozen	146,200	
Canadian Museum of Civilization	2,649,000	1,957,000	Less: revenue credited to the vote	928,936,208	929,079,570
Canadian Museum of Nature	830,000	955,000		620,575,000	612,784,485
National Museum of Science and Technology	447,000	11,468,000	Vote 5—Capital expenditures	588,105,000	587,807,770
Frozen	2,700,000		Vote 10—Grants and contributions	312,689,008	308,532,761
	257,719,000	252,722,924	Vote 15—Payments to the Canarcctic Shipping Company Limited	2,657,000	2,657,000
Statutory amounts	428,072,222	428,072,222	Vote 20—Payments to the Jacques Cartier and Champlain Bridges Inc.	36,000,001	35,718,524
	1,697,187,222	1,648,421,719	Vote 25—Payments to the Canada Ports Corporation	725,000	659,928
CROWN CORPORATIONS PROGRAM			Vote 30—Payments to Marine Atlantic Inc.	130,893,000	129,275,000
Vote 20—Payments to Old Port of Montreal Corporation Inc.	5,200,000	5,200,000	Vote 35—Payments to VIA Rail Canada Inc.	343,367,000	342,700,000
Total Public Works	2,133,200,215	1,665,250,433	Vote 42b—Payment to the Atlantic Pilotage Authority	764,000	620,048
Communications (Government Telecommunications Agency)			Vote 43b—Payment to the Great Lakes Pilotage Authority, Ltd.	700,000	647,667
Statutory amount	63,674,958	(437,810)	Vote 45—Payments to the Laurentian Pilotage Authority	6,279,000	5,997,421
Total Department	2,997,977,800	2,222,431,540	Statutory amounts	142,106,444	140,008,709
			Total Department	2,184,860,453	2,167,409,313

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Civil Aviation Tribunal			EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Vote 50—Program expenditures—			Vote 10—Public Service		
Operating budget	862,000	748,812	Insurance—		
Statutory amount	61,000	61,000	Other operating costs	729,927,000	725,864,272
	923,000	809,812	Grants and contributions	1,285,000	197,405
			Less: revenue credited to the vote	64,016,000	62,748,285
Grain Transportation Agency Administrator				667,196,000	663,313,392
Vote 55—Program expenditures—			Statutory amounts	(1,186,488)	(1,186,488)
Operating budget	2,713,000	2,255,683		666,009,512	662,126,904
Grants and contributions	2,743,000	2,010,363	Total Secretariat	1,151,480,596	731,936,131
Frozen	450,000				
	5,906,000	4,266,046	Comptroller General		
Statutory amounts	219,140	219,000	Vote 15—Program expenditures—		
	6,125,140	4,485,046	Operating budget	16,025,000	15,708,551
			Statutory amount	1,364,000	1,364,000
National Transportation Agency				17,389,000	17,072,551
Vote 60—Program expenditures—			Total Ministry	1,168,869,596	749,008,682
Operating budget	30,696,734	30,252,554			
Grants and contributions	4,000	1,919	VETERANS AFFAIRS		
	30,700,734	30,254,473	Department		
Statutory amounts	765,925,272	765,921,367	VETERANS AFFAIRS PROGRAM		
	796,626,006	796,175,840	Vote 1—Operating expenditures—		
Total Ministry	2,988,534,599	2,968,880,011	Operating budget	188,199,000	186,840,867
			Other health purchased services	352,223,000	303,255,511
TREASURY BOARD			Frozen	20,000,000	
Secretariat				560,422,000	490,096,378
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			Vote 5—Grants and contributions	1,527,542,000	1,443,480,352
Vote 1—Program expenditures—			Statutory amounts	18,224,384	18,224,384
Operating budget	65,692,400	63,789,117		2,106,188,384	1,951,801,114
Grants and contributions	165,000	155,000			
Frozen	116,600		CANADIAN PENSION COMMISSION PROGRAM		
	65,974,000	63,944,117	Vote 10—Program expenditures—		
Statutory amounts	5,865,110	5,865,110	Operating budget	4,554,000	4,537,015
	71,839,110	69,809,227	Statutory amount	438,000	438,000
				4,992,000	4,975,015
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS			BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 5—Government contingencies—			Vote 15—Program expenditures—		
Frozen	413,631,974		Operating budget	6,878,000	6,694,077
			Statutory amounts	765,259	765,259
				7,643,259	7,459,336
			VETERANS APPEAL BOARD PROGRAM		
			Vote 20—Program expenditures—		
			Operating budget	3,243,000	3,084,049
			Statutory amount	319,000	319,000
				3,562,000	3,403,049
			Total Ministry	2,122,385,643	1,967,638,514

Budgetary details by allotment—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
WESTERN ECONOMIC DIVERSIFICATION			Vote 5—Grants and contributions—		
Vote 1—Operating expenditures—			Grants and contributions	179,660,101	141,839,129
Operating budget	31,547,500	26,483,039	Frozen	55,587,401	
				235,247,502	141,839,129
			Statutory amounts	5,169,860	5,169,676
			Total Ministry	271,964,862	173,491,844
			GRAND TOTAL	139,952,925,227	136,969,538,732

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) An amount of \$13,538,129 representing an increase in the authority as authorized by Vote 10 has been included with statutory amounts.

(3) An amount of \$336,764 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for all commissions that are part of the Government of Canada as an accounting entity, and also for all commissions funded at least 50% by the Government of Canada. Amounts in **bold face** type represent current year estimates and amounts in roman type represent current year expenditures.

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
COMMUNICATIONS					
Department					
ENVIRONMENT					
PARKS PROGRAM					
Historic Sites and Monuments Board of Canada	63,000	82,000	173,000	77,508	395,508
	63,850	82,329	182,171	57,308	385,658
<p>The Board was established under Section 6 of the <i>Historic Sites and Monuments Act</i> by Order in Council PC 1960-2/1976, October 1, 1969. The Historic Sites and Monuments Board of Canada is a statutory board appointed by the Government in Council to advise the Minister of Environment on the Commemoration of our nation's history.</p>					
Advisory Council on the Status of Women					
	306,600	206,300			512,900
	304,016	170,490			474,506
<p>In 1973, the Canadian Advisory Council on the Status of Women was established as an independent organization funded by the Government. The Council was granted legal status through Order in Council PC 1976-781. Its mandate is to bring before the federal Government and the public matters of interest and concern to women; and to advise the Minister on such matters relating to the status of women as the Minister may refer to the Council for its consideration or as the Council may deem appropriate. The Council is permanent.</p>					
Canadian Radio-television and Telecommunications Commission					
	1,536,100	325,000	25,113,300	8,268,285	35,242,685
	1,420,091	318,458	25,110,371	8,196,401	35,045,321

The Commission was established under Part I of the *Canadian Radio-television and Telecommunications Commission Act*, SC 1975, c49c as amended by the *Broadcasting Act*, SC 1991, c11 which came into force on June 4, 1991. It consists of not more than thirteen full-time members and not more than six part-time members, to be appointed by the Governor in Council. Its mandate is to encourage the implementation of the broadcasting policy through the regulation and supervision of the Canadian broadcasting system; and to regulate rates and other aspects of the services offered by telecommunications common carriers under federal jurisdiction. The Commission is permanent.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Film Board	2,000	5,000	130,000	58,000	195,000
	1,500	3,722	132,389	34,206	171,817

The Board of Trustees was established under Part 4 of the *National Film Act, 1950* consisting of the Commissioner who shall be the Chairperson and eight other members to be appointed by the Governor in Council.

EMPLOYMENT AND IMMIGRATION

Department/Commission

LABOUR

Labour Adjustment Review Board	2,900	3,600			6,500
	2,900	3,600			6,500

The Board was established under the *Labour Adjustment Benefits Act*. Its mandate is to determine whether individuals are eligible to apply to a Canada Employment Centre for benefits under the Act. The termination date for industries designated nationally under the Act was August 17, 1986 and for industries designated regionally the termination date was February 12, 1987. Although the program is now ended, the Board still meets to deal with those cases of layoffs that still fall within the program dates. No termination date has been set for the Labour Adjustment Review Board.

ENERGY, MINES AND RESOURCES

Department

International Boundary Commission	138,000	7,000			145,000
	137,472	6,701			144,173

The Commission was established under the provision of the Treaty of Washington, April 11, 1908 and the Treaty of Washington, February 24, 1925. Its powers are further defined in the *International Boundary Commission Act*, R.S.C. 1985, c.1-16. The purpose of the Commission is to maintain an effective land and water boundary between Canada and the United States by means of physical demarcation, and to regulate transboundary construction activity. The Commission is a permanent organization.

Atomic Energy Control

Board ⁽¹⁾	33,200	35,081		9,192	77,473
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The Board was established under Part 3 of the *Atomic Energy Control Act*, A-19, 1946. Its objective is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in the international measures to prevent the proliferation of nuclear weapons.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Energy Board	1,474,801	95,000	22,404,199	8,057,000	32,031,000
	1,286,839	93,413	20,143,537	6,915,100	28,438,889

The National Energy Board was established under Part I of the *National Energy Board Act*, c. N-6, 1974. Its objectives are to regulate in the public interest, those areas of the oil, gas, and electricity industries relating to i) the construction and operation of pipelines and international power lines, ii) traffic, tolls, and tariffs of pipeline, iii) exports of gas, oil and electricity, and imports of gas and oil, and iv) regulatory control of oil and gas resources on Frontier Lands not otherwise controlled by joint boards, and to advise the Minister of Natural Resources Canada on the development and use of energy resources.

Northern Pipeline Agency ⁽¹⁾	13,920		62,279	135,854	212,053
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The Agency was established in 1978 by the *Northern Pipeline Act* (SC 1977-78, c.20). The objective of the Agency is to facilitate the efficient and expeditious planning and construction of the Alaska Highway Gas Pipeline in a manner consistent with the best interests of Canada as defined in the Act.

ENVIRONMENT

Department

National Round Table on the Environment and the Economy	573,000	40,000	51,000	2,108,600	2,772,600
	401,221	38,874	50,423	2,128,681	2,619,199

In October 1988, the Prime Minister announced the creation of the National Round Table on the Environment and the Economy to provide a forum for leaders from all sectors of Canadian society and to develop strategies and national options for the integration of the environment and the economy. The NRTEE members are appointed by and report to the Prime Minister. Term-indeterminate.

FISHERIES AND OCEANS

Department

Fisheries Prices Support Board	82,000	6,000	80,100	4,000	172,100
	80,137	5,402	60,685	3,670	149,894

The Board was established by authority of the *Fisheries Prices Support Act R.S.C. 1970, c. F-23*. Its mandate is to prescribe from time to time, with the approval of the Governor in Council, prices at which the Board may purchase fisheries products; to purchase, directly or indirectly, fish or fish products; and to pay, directly or indirectly, the differential between current market price and Board price to the producer. Term indeterminate.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
International Pacific Halibut Commission		4,050	1,800	967,000 1,078,924	967,000 1,084,774
<p>The Commission was established under the <i>Northern Pacific Halibut Fisheries Convention Act, 1952-53, c. 43 S.1</i> amended and consolidated in RSC 1970, c. F-17. The Commission was established to conduct scientific investigations and to recommend to governments regulatory measures required for the management of halibut resources in the North Pacific Ocean. Term indeterminate.</p>					
Northwest Atlantic Fisheries Organization		17,062	2,400	410,000 420,000	410,000 439,462
<p>The Commission was established by a Convention adhered to by Canada, effective January, 1979, and regulations made under the <i>Fisheries Act</i>. Its mandate is to promote the conservation and maximum utilization of the fishery resources of the Northwest Atlantic Ocean and to encourage the co-operation internationally with further consultation regarding these resources. The life of the Commission is ongoing.</p>					
Pacific Salmon Commission		223,500 101,202	62,350	801,500 804,660	1,025,000 968,212
<p>The Commission was established by a Convention adhered to by Canada and the USA, signed in January 1986 and exchange of instruments in March 1985. The Commission is responsible for implementing the key principles of the Pacific Salmon Treaty, which deals with all species of salmon and, as well, takes into account the conservation of steelhead trout. The life of the Commission is ongoing.</p>					

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

Department

Indian Commission of Ontario	66,770	23,000	213,000	467,230	770,000
	66,770	11,450	210,000	471,780	760,000

Established by concurrent Federal and Provincial Orders-in-Council and resolution of the Chiefs of Ontario in 1978. Current Federal Order-in-Council PC 1992-248 for period February 10, 1992 to March 31, 1995. The figure does not total commission costs. Since it is funded on a 2/3 (Federal) and 1/3 (Provincial) basis. The mandate is to provide a forum for the negotiation of Indian Land Claims and Indian Self-Government; and to assist the resolution of any other issue of mutual concern to Canada or Ontario and to the First Nations in the Province of Ontario.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Northwest Territories Water Board	130,000 140,100	50,000 55,043			180,000 195,143

The Board was established under Section 7 of the *Northern Inland Waters Act*, 1969-70, C. 66 and consists of not less than 3 and not more than 9 members appointed by the Minister. Its mandate is to provide for the conservation, development and utilization of the water resources of the NWT in a manner that will provide the optimum benefit therefrom for all Canadians and for the residents of the NWT in particular. The Board is permanent.

Yukon Territory Water Board	82,000 75,373	4,000 3,465		118	86,000 78,956
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The mandate for the Yukon Territory Water Board is to provide professional services. The Water Board is charged with the regulation of water use in the Yukon Territory under the provision of the *Northern Inland Waters Act*, 1970. Each member of the Board is appointed by the Minister of Indian Affairs and Northern Development for a 1 to 3 year term. The Yukon Territorial Water Board will exist as long as the *Northern Inland Waters Act* is in effect.

Canadian Polar Commission ⁽¹⁾	103,635	114,522		70,278	288,435
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The Commission was established in 1991 to monitor the state of polar knowledge in Canada and elsewhere; to promote the development and dissemination of knowledge of the polar regions; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and Canadian organizations, institutions and associations.

INDUSTRY, SCIENCE AND TECHNOLOGY

Department

INDUSTRY, SCIENCE AND TECHNOLOGY

Eastern Aboriginal Economic Program Board	37,410 31,983	23,490 20,404		26,100 22,001	87,000 74,388
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The Eastern Board was established pursuant to Section 17 of the *Department of Industry, Science and Technology Act*. Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.

FedNor Economic Advisory Board	120,000 110,710	105,000 64,175			225,000 174,885
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The Board was established pursuant to Section 17 of the *Department of Industry, Science and Technology Act*. Its mandate is to advise the Federal Government on economic policies, programs and services particularly as they relate to the use of the Federal Economic Initiative in Northern Ontario.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Aboriginal Economic Program Board	180,960	82,940		113,100	377,000
	157,552	73,697		101,127	332,376
The National Board was established pursuant to Section 17 of the <i>Department of Industry, Science and Technology Act</i> . Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
National Advisory Board on Science and Technology		108,017		14,792	122,809
		70,609		14,631	85,240
The National Advisory Board on Science and Technology was established following the 1986 Speech from the Throne. The Board advises the Prime Minister on domestic and international developments and challenges in science, technology and innovation.					
Western Aboriginal Economic Board	52,200	32,480		31,320	116,000
	47,124	28,377		28,207	103,708
The Western Board was established pursuant to Section 17 of the <i>Department of Industry, Science and Technology Act</i> . Its mandate is to review applications of aboriginal people for assistance and make recommendations to the Federal Government for its approval.					
Competition Tribunal	160,000	170,000	630,000	624,000	1,584,000
	126,702	14,687	597,577	172,993	911,959
The Tribunal was established to provide a court of record to hear and determine applications made to it in relation to matters falling under Part VIII of the <i>Competition Act</i> . Term indeterminate.					
Copyright Board	346,000		332,000	321,000	999,000
	346,124	15,549	356,460	287,175	1,005,308
The Copyright Board was established under the authority of the <i>Copyright Act</i> . Its mandate is:—To establish tariffs for the retransmission of distant radio and television signals;—To establish tariffs for the public performance of musical works;—To adjudicate rate disputes between licensing bodies representing copyright owners and users of their works; and — To rule on applications for non-exclusive licenses to use published works of unlocatable copyright owners.					
JUSTICE					
Canadian Human Rights Commission	410,442	104,800	12,092,838	6,040,837	18,648,917
	409,089	88,578	11,924,258	5,597,881	18,019,806
The Commission was established under the authority of the <i>Canadian Human Rights Act</i> . Its mandate is to foster the principal that every individual should have equal opportunity to participate in all spheres of Canadian life consistent with his or her duties and obligations as a member of society. Term indeterminate.					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commissioner for Federal Judicial Affairs					
1992 Commission on Judges' Salaries, Allowances and Benefits ⁽¹⁾	12,000	1,405		20,360	33,765
The Commission was established under the authority of Section 26(1) of the <i>Judges Act</i> . The mandate was to inquire into the adequacy of the salaries and other amounts payable under the <i>Judges Act</i> and into the adequacy of the Judges' benefits in general. A report from the Commission was required to be submitted within six months of the date of the appointment of the Commissioners.					
NATIONAL HEALTH AND WELFARE					
Department					
Canada Pension Plan Advisory Board ⁽¹⁾	20,603	55,275		3,457	79,335
The Board was established as a committee under Part III, Section 117 of the Canada Pension Plan (Order in Council PC 1965-799 of May 5, 1965). An amendment to the <i>Canada Pension Plan Act</i> (Bill C116 of January 1, 1987) included the name change from Canada Pension Plan Advisory Committee to Canada Pension Plan Advisory Board. Its mandate is to review the operation of the Canada Pension Plan, the state of the Canada Pension Plan Investment Fund and the adequacy of coverage and benefits under the Plan. The life of the committee is unspecified.					
Commission on Fair Play ⁽¹⁾		4,193		4,193	8,386
The Commission on Fair Play was established in June 1986 by the Minister of State for Fitness and Amateur Sport. The Commission was created as a response to a growing concern by Canadians about the erosion of the principles of fair play and the increasing level of violence in sport. Twenty prominent Canadians from sport, medical and educational communities, the private sector and the media are generously volunteering their time and expertise to promote fair play. This Committee became incorporated December 2, 1993 and is no longer considered a Commission.					
National Advisory Council on Aging ⁽¹⁾	26,028	50,036		37,080	113,144
The Council was established by Order in Council PC 1980-1195, May 1, 1980 as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to assist and advise the Minister on all matters related to the quality of life of the aged. The life of the Council is unspecified.					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
National Council of Welfare ⁽¹⁾	21,125	28,739		1,498	51,362

The Council was established by the *Government Organizational Act, 1969*, as a citizens' advisory body to the Minister of National Health and Welfare. Its mandate is to advise the Minister on matters pertaining to social welfare policy. The life of the Council is unspecified.

Hazardous Materials Information

Review Commission	85,000	2,000	748,000	496,000	1,331,000
	84,115	2,000	746,415	272,407	1,104,937

The Commission was established under the authority of the *Hazardous Materials Information Review Act*. Its mandate is to make decisions on the validity of claims for exemption from the reporting requirements of the Workplace Hazardous Materials Information System; to make decisions concerning the compliance of material safety data sheets and labels with the relevant legislation to convene boards to hear appeals on its decisions, and to provide confidential business information to medical emergency. The Commission is permanent.

Patented Medicine Prices Review

Board ⁽¹⁾	103,100	52,003		812	155,915
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The Patented Medicine Prices Review Board was established under amendments to the *Patent Act* which came into force December 7, 1987. Its mandate is to prevent patentees from charging excessive prices for patented medicines. It is also charged with monitoring and reporting to Parliament on overall pharmaceutical pricing trends of all medicines and on investment by patentees in pharmaceutical research and development. Term indeterminate.

PRIVY COUNCIL**Department**

Canadian Transportation Accident
Investigation and Safety Board
Act Review Commission⁽¹⁾

	161,929	60,683	833,088	2,985,452	4,041,152
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The Commission was established by Order in Council PC 1993-165 dated January 29, 1993. The Commission's mandate is to carry out and report on a comprehensive review of the operations of the *Canadian Transportation Accident Investigation and Safety Board Act*. The final report was submitted on January 31, 1994.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry on the Blood System in Canada ⁽¹⁾		1,602	369,405	1,739,323	2,110,330
This Commission was established by Order in Council PC 1993-1879 dated October 4, 1993. The Commission is to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980s.					
Commission to Review Allowances of Members of Parliament ⁽¹⁾	9,375	3,989	6,839	44,751	64,954
This Commission was established by Order in Council PC 1994-87 dated January 13, 1994. The Commission's mandate is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them.					
Indian Specific Claims Commission ⁽¹⁾	322,850	166,965	1,779,866	2,117,632	4,387,313
This Commission was established by Order in Council PC 1991-1329 dated July 15, 1991. The Commission's mandate is to inquire into and report on whether an Indian band has established that it has an Indian specific claim in situations where an Indian band disagrees with the Minister of Indian Affairs and Northern Development's (the Minister) rejection of a claim for negotiation and where an Indian band disagrees with the Minister's determination as to which compensation criteria apply in the negotiation of a settlement. The Commission is also mandated to provide, or arrange for, mediation services.					
Royal Commission on Aboriginal Peoples ⁽¹⁾	581,406	230,731	5,634,034	16,906,403	23,352,574
This Commission was established by Order in Council PC 1991-1597 dated August 26, 1991. The Commission's mandate is to investigate the evolution of the relationship among aboriginal peoples (Indian, Inuit and Métis), the Canadian government, and the Canadian society as a whole. It is expected to propose specific solutions, rooted in domestic and international experience, to the problems which have plagued those relationships and which confront aboriginal peoples today.					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on New Reproductive Technologies ⁽¹⁾	250,000	20,338	1,507,015	2,428,991	4,206,344
<p>This Commission was established by Order in Council PC 1989-2150 dated October 25, 1989. The Commission's mandate was to inquire into and report on current and potential medical and scientific developments related to new reproductive technologies, considering in particular their social, ethical, health, research, legal and economic implications and the public interest, and recommending what policies and safeguards should be applied. The final report was submitted on November 15, 1993.</p>					
Canadian Transportation Accident Investigation and Safety Board	483,900	75,000	91,100	25,000	675,000
	483,900	58,195	107,331	14,389	663,815
<p>The Board was established on March 29, 1990 under the <i>Canadian Transportation Accident Investigation and Safety Board Act</i>. Its mandate is to advance transportation safety by: (i) identifying safety deficiencies in transportation occurrences; (ii) making recommendations designed to eliminate or reduce safety deficiencies; (iii) in addition to investigations and public inquiries into specific occurrences, the Board may conduct special investigations into more general matters pertaining to transportation safety in order to determine causes and contributing factors. The Board is permanent.</p>					
Chief Electoral Officer					
Electoral Boundaries Commissions	462,340	50,000	1,438,492	3,217,543	5,168,375
	93,677	47,754	919,725	2,906,843	3,967,999
<p>The Commissions were established under the authority of the <i>Electoral Boundaries Readjustment Act</i>. Each Commission's mandate is to complete a report for presentation to the House of Commons setting out the considerations and proposals of the Commission concerning the division of the province into federal electoral districts, the descriptions and boundaries of the districts and the population and name to be given to each district. Term of approximately 15 months.</p>					
Public Service Staff Relations Board	1,283,850	272,000	3,869,150	1,532,577	6,957,577
	1,287,925	202,332	3,740,603	1,130,744	6,361,604
<p>The Board was established under the <i>Public Service Staff Relations Act 1966-67</i>. Its mandate is to effectively and efficiently administer the systems of collective bargaining and grievance adjudication established under the <i>Public Service Staff Relations Act</i>, and the <i>Parliamentary Employment and Staff Relations Act</i>, as well as certain provisions of Part II of the Canada Labour Code concerning occupational safety and health applicable to employees in the Public Service. Term indeterminate.</p>					

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
SECRETARY OF STATE					
Immigration and Refugee Board of Canada	24,000,000	745,240	42,214,000	23,814,335	90,773,575
	23,088,386	522,426	40,731,900	18,845,703	83,188,415
<p>The Immigration and Refugee Board (the Board) is an independent statutory judicial tribunal established under amendments to the <i>Immigration Act, 1976</i> which were passed by Parliament in July 1988 and which came into effect on January 1, 1989. The objective of the Board is to adjudicate claims to refugee status made by persons in Canada, in accordance with Canada's obligations pursuant to international convention and Canadian law; and to make available to persons who have been denied admission to or ordered deported from Canada, as well as to Canadian citizens and permanent residents whose family members have been refused landing in Canada, an independent court to which they may appeal such decisions on grounds of both law and equity.</p>					
SOLICITOR GENERAL					
National Parole Board	7,229,351	1,658,632			8,887,983 ⁽²⁾
	6,929,506	1,255,577			8,185,083

The National Parole Board is one component of the Canadian criminal justice system whose aim is to contribute to the maintenance of a just, peaceful and safe society. The National Parole Board is an agency within the federal Ministry of the Solicitor General. The powers of the National Parole Board are derived from the *Corrections and Conditional Release Act* as enacted in 1992, and its Regulations for conditional release and clemency matters, and the *Criminal Records Act* as amended in 1992 for pardons matters. Other statutes which confer jurisdiction on the National Parole Board are the *Prisons and Reformatories Act*, and the Criminal Code of Canada. The Board exercises exclusive authority over parole and certain aspects of conditional release of federal offenders (i.e. offenders serving a sentence of two years or more) and over parole of provincial offenders in those provinces and territories without their own parole boards. Provincial boards exist in Quebec, Ontario, and British Columbia. The National Parole Board, therefore, has jurisdiction over the granting of parole to provincial and territorial inmates in the seven remaining provinces and two territories. The Board also has authority to issue or grant pardons and make recommendations for the exercise of the royal prerogative of mercy for those convicted of a federal offence in all jurisdictions. The National Parole Board is permanent.

Commissions—Continued

General information by commission—Continued

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
TRANSPORT					
Department					
Airworthiness Advisory Board		6,950 6,924			6,950 6,924
<p>The Board was established to provide the Assistant Deputy Minister, Aviation with an independent source of expert advice on airworthiness matters particularly when questions are raised by the aircraft industry, industry associations or members of the public relating to the design, manufacture and maintenance of aircraft and their effect on the operation of aircraft.</p>					
Railway Safety Act Review Committee		16,000 15,719	63,365 62,806	184,000 177,906	263,365 256,431
<p>On January 7, 1994, pursuant to Section 51(1) of the <i>Railway Safety Act</i>, Transport Minister Douglas Young announced the establishment of a three-person committee to conduct a comprehensive review of the operation of the act for the purpose of assessing the impact of this act and to make recommendations for amendment to his act as the committee considers appropriate with a report presented to the Minister of Transport no later than December 31, 1994.</p>					
VETERANS AFFAIRS					
Department					
CANADIAN PENSION COMMISSION PROGRAM					
Canadian Pension Commission	2,112,000 1,971,473	750,000 700,401	1,760,000 1,891,295	370,000 411,846	4,992,000 4,975,015

The Commission was established under the authority of the *Pension Act*. Its mandate is to adjudicate claims for compensation due to death or disability incurred during military and other selected service. Term indeterminate.

Commissions—Continued

General information by commission—Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
BUREAU OF PENSIONS ADVOCATES PROGRAM					
Bureau of Pensions Advocates	120,000	20,000	6,761,000	742,259	7,643,259
	102,100	44,242	6,700,063	612,931	7,459,336
<p>The Bureau was established in 1971 under the authority of the <i>Pension Act</i>. Its mandate is to counsel applicants with respect to the application of the <i>Pension Act</i> and related statutes and orders, to assist applicants in the preparation and submission of applications and to arrange for applicants to be represented by a pensions advocate at hearings held under the Act. The <i>War Veterans Allowance Act</i> authorizes the Bureau to represent applicants in the matter of an appeal to the Veterans Appeal Board. Term permanent.</p>					
VETERANS APPEAL BOARD PROGRAM					
Veterans Appeal Board	1,408,000	30,000	1,618,000	506,000	3,562,000
	1,221,823	17,874	1,709,899	453,453	3,403,049
<p>The Board was established under the authority of the <i>Veterans Appeal Board Act</i>. Its mandate is to act as the final tribunal for appeals on adjudication of disability pensions and allowances. Term indeterminate.</p>					

Note: amounts in bold face type represent current year estimates and amounts in roman type represent current year expenditures.

* For details related to current year expenditures, see following statement called—"Details of travel and living expenses".

(1) Estimates are not available.

(2) The above costs exclude Regional Community Board Member Fees which are charged against Standard Object 04 (professional services).

Commissions—Continued

Details of travel and living expenses

The following statement presents detailed information on each commission's member. The member's status and the authority fixing the rate of travel and living expenses are identified by the following codes:

Status	Code		Authority fixing rate		Code
Full-time member employed in the Public Service	1		Governor in Council		A
Full-time member not employed in the Public Service	2		Statute(s) of the Commission		B
Part-time member employed in the Public Service	3		By-law(s) of the Commission		C
Part-time member not employed in the Public Service	4				

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
COMMUNICATIONS					Canadian Radio-television and Telecommunications Commission				
Department					Belisle F J (Vice Chairman)				
ENVIRONMENT					Burns A				
PARKS PROGRAM					Byron R (Appointed				
Historic Sites and Monuments Board of Canada					June 18, 1993)				
Beyea M	2	A	**	4,271	Colville D				
Bolger F	2	A	**	4,740	Dawley G (Appointed				
Conrad M	2	A	**	5,936	April 13, 1993)				
Cowan T	2	A	**	7,657	Dupras Y				
Gauthier R	2	A	**	2,871	Gordon R				
Harvey F	2	A	**	2,323	Innes G (Appointed				
Humphries C W	2	A	**	8,419	June 24, 1993)				
Kinnear M	2	A	**	5,224	Oda B (Terminated				
Lalonde A	2	A	**	7,294	September 30, 1993)				
Story G M	2	A	**	4,501	Ross E				
Symons T H B (Chief Commissioner)	2	A	**	22,926	Scott G				
Tlen D	2	A	**	689	Senchuk P				
Tapardjuk L	2	A	**	2,847	Sherman L R (Vice				
White J H	2	A	**	2,631	Chairman)				
				82,329	Spicer K (Chairman)				
					Sylvestre C				
					Warren S				
									318,458
Advisory Council on the Status of Women					National Film Board				
Beatson K	4	A	**	5,398	Joshee K				
Cole D	4	A	**	3,761					3,722
Cooper A	2	A	**	30,881	EMPLOYMENT AND IMMIGRATION				
Couture D	4	A	**	3,651	Department/Commission				
Dahmer D	4	A	**	6,733	LABOUR				
Dubé C	4	A	**	6,465	Labour Adjustment Review Board				
Dungey D	4	A	**	7,461	Marshall W				
Durosel M	4	A	**	3,277	Morris J (Chairman)				
Foster J	4	A	**	3,252					1,083
Francis M	4	A	**	6,140					2,517
Golding L	4	A	**	2,788					3,600
Goodall T	4	A	**	3,520	ENERGY, MINES AND RESOURCES				
Greene-Fraize N	4	A	**	3,849	Department				
Martin T	4	A	**	2,532	International Boundary Commission				
Morrisseau L	4	A	**	2,833	Jacques S (Commissioner)				
Natrass S	4	A	**	4,764	Paquette N				
Noiles M	4	A	**	8,188					5,185
Rioux D	2	A	**	12,805					1,516
Robertson J	4	A	**	4,333					6,701
Salter J	4	A	**	7,768					
Shariff G	4	A	**	11,046					
Simms G	2	A	**	26,486					
Vuchnich C	4	A	**	2,559					
				170,490					

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Atomic Energy Control Board					Northwest Atlantic Fisheries Organization				
Bishop A	4	A	**	11,015	McCurdy E	4	A	**	3,800
Farvolden R	4	A	**	9,441	Murphy W	4	A	**	4,266
Perron P	3	A	**	2,012	Rawson B	3	A	**	8,996
Walker W	4	A	**	12,613					
				35,081					17,062
National Energy Board					Pacific Salmon Commission				
Andrew R L	1	A	**	4,596	Alexender R	4	A	**	1,537
Bélanger C	1	A	**	14,422	Buchanan B	4	A	**	2,642
Côté-Verhaaf A	1	A	**	13,378	Crey E	4	A	**	2,844
Fredette J G (Vice-Chairman)	1	A	**	12,559	Davis T	4	A	**	3,712
Gilmour A B	1	A	**	1,527	Derrick E	4	A	**	2,002
Horne R B	1	A	**	6,976	Duncan B	4	A	**	848
Illing R	1	A	**	9,859	Fiamengo V	4	A	**	1,314
Pridde R (Chairman)	1	A	**	17,295	Forand M	4	A	**	2,633
Vollman K	1	A	**	12,801	Forrest M	4	A	**	2,317
				93,413	Fowler R	4	A	**	2,200
ENVIRONMENT					Grant W	4	A	**	2,000
Department					Green W	4	A	**	3,079
National Round					Griswold M	4	A	**	3,506
Table on the Environment and the Economy					Haugan R	4	A	**	5,676
Beaulieu A	4	A	**	1,248	James N	4	A	**	2,277
Connell G E (Chairman)	1	A	**	2,844	Keitlah N	4	A	**	3,752
Griffin D	4	A	**	6,095	Kendall R	4	A	**	2,234
Griss P	4	A	**	660	Kendel R	4	A	**	3,650
Hodge T	4	A	**	619	Kristmason W	4	A	**	3,279
Holtz S	4	A	**	1,475	Lefaux-Valentine B	4	A	**	5,158
Houghton J E	4	A	**	438	Legate J	4	A	**	1,075
MacLeod J M	4	A	**	3,093	Lemmers J	4	A	**	2,271
Pippard L	4	A	**	3,742	Medenwaldt M	4	A	**	1,978
Smith C	4	A	**	1,873	Miltenberger G	4	A	**	8,311
Sopuck R	4	A	**	6,842	Nichol J	4	A	**	8,260
Stuart B D	4	A	**	4,282	Nugent R	4	A	**	2,501
Wedge M	4	A	**	4,650	Peterson W	4	A	**	1,533
Wilson M	4	A	**	1,013	Ronneseth A	4	A	**	8,445
				38,874	Tribe G	4	A	**	3,739
FISHERIES AND OCEANS					Wick L	4	A	**	1,891
Department					Wright R	4	A	**	4,538
Fisheries Prices Support Board									101,202
Hearn M	2	B	**	1,458	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Johnson M (Chairperson)	1	B	**	2,592	Department				
Raymond M	2	B	**	1,352	Indian Commission of Ontario				
				5,402	Goulais P (Commissioner) ...	2	A	(1)	11,450
International Pacific Halibut Commission					Northwest Territories Water Board				
Beamish D	3	A	**	1,500	Arden D	4	B	**	4,822
Van Dorp B	4	A	**	1,275	Emery D	4	B	**	19,205
Sheppard A	4	A	**	1,275	Gilchrist I	4	B	**	4,520
				4,050					

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Ipakohak F	4	B	**	16,578	Follis A	4	A	**	4,122
Nickerson D (Chairperson) ..	4	B	**	3,113	Palombi A	4	A	**	659
Overvold R	4	B	**	2,014	Pope R	4	A	**	3,919
Warner G	4	B	**	1,442	Reed J	4	A	**	3,920
Young R	4	B	**	3,349	Stille F	4	A	**	3,301
				55,043	Welk L	4	A	**	5,001
									64,175
Yukon Territory Water Board					National Aboriginal Economic Program Board				
Gordon J	4	C	**	3,465	Bush M	4	A	**	3,174
Canadian Polar Commission					Diamond A	4	A	**	3,256
Alford M	4	A	**	5,752	Giesbrecht W	4	A	**	3,314
Barber L	4	A	**	847	Goudie J D	4	A	**	73
Beaudry M	4	A	**	6,538	Grant W	4	A	**	1,923
Boone M	4	A	**	9,589	Hansen F	4	A	**	1,505
Filion L (Vice-Chairperson) ..	4	A	**	5,352	Hawkins K L	4	A	**	2,011
Fraser W (Chairperson)	2	A	**	26,500	Hickes J	4	A	**	2,533
Heyland D (Vice-Chairperson)	4	A	**	10,072	House D (Dr)	4	A	**	1,804
Lock G	4	A	**	14,915	Jamieson R	4	A	**	964
Miller G	4	A	**	16,653	Kime J J	4	A	**	490
Rose E A	4	A	**	5,787	Noble D A	4	A	**	3,063
Stager J	4	A	**	6,535	Paul J G	4	A	**	219
Tremblay M A	4	A	**	5,982	Rivard R	4	A	**	2,687
				114,522	Simon L J	4	A	**	3,616
					Thom G	4	A	**	3,814
					Thomas K C (Chairperson) ..	4	A	**	27,923
					Williams R D (Ronald)	4	A	**	8,924
					Williams R D (Ruth)	4	A	**	2,404
INDUSTRY, SCIENCE AND TECHNOLOGY									73,697
Department					National Advisory Board on Science and Technology				
INDUSTRY, SCIENCE AND TECHNOLOGY					Clark H C (Dr)	4	A	**	9,014
Eastern Aboriginal Economic Program Board					Desbiens B L (Dr)	4	A	**	4,180
Abele F A	4	A	**	1,412	Dorosz W M	4	A	**	1,200
Coffey C	4	A	**	852	Dufresne G	4	A	**	501
Cooko-Whiteduck J	4	A	**	1,256	Frize M (Dr)	4	A	**	1,343
Corbett R	4	A	**	2,401	Gourdeau J P	4	A	**	1,441
Diamond A (Chairperson) ..	4	A	**	1,303	Inkpen L (Dr)	4	A	**	13,043
Frances D A	4	A	**	340	Janson P	4	A	**	1,731
Gill A	4	A	**	4,271	Kavanagh K P	4	A	**	9,591
Goudie J D	4	A	**	604	Milewski I A	4	A	**	940
Hawkins K L	4	A	**	1,009	Milligan L P	4	A	**	2,670
Hickes J	4	A	**	1,576	Nicholson P	4	A	**	2,420
Lawson T C	4	A	**	1,841	Rae B	4	A	**	5,842
Paul J G	4	A	**	3,199	Teschke W R	4	A	**	1,906
Ward J P	4	A	**	340	Thompson S M	4	A	**	13,895
				20,404	Verschuren A	4	A	**	892
									70,609
FedNor Economic Advisory Board					Western Aboriginal Economic Board				
Berner L (Chairman)	4	A	**	18,903	Asp J P	4	A	**	2,304
Birnie P	4	A	**	4,315	Coffey C	4	A	**	2,770
Cochrane J	4	A	**	3,054	Gaucher F	4	A	**	2,373
Demers G	4	A	**	4,118	Giesbrecht W	4	A	**	1,066
Dubien J	4	A	**	3,863	Gladue R	4	A	**	815
Duggan M	4	A	**	7,374	Louis R H	4	A	**	566
Emery S	4	A	**	1,626	Payer B	4	A	**	1,751

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
				\$				\$	\$
Riddle C T	4	A	**	7,876	Jobe D	2	A	**	2,118
Rivard R	4	A	**	3,459	Kehoe R	2	A	**	1,223
Wedge M	4	A	**	1,648	Kelley S	2	A	**	2,552
Williams R D (Chairperson) ..	4	A	**	3,749	Lemke K	2	A	**	135
				<u>28,377</u>	LeHouillier M (Vice-Chairperson)	2	A	**	1,013
Competition Tribunal					McKelvie K	2	A	**	11,929
Clarke V L	4	A	**	1,730	Miles F	2	A	**	1,122
Côté A	4	A	**	721	Montgomery L	2	A	**	2,361
Mathieu G	4	A	**	811	Prevaling J	2	A	**	5,426
McKeown W (Chairman) ...	2	A	**	1,908	Romano F	2	A	**	2,081
Roseman F	2	A	**	698	Rotherham A	2	A	**	4,349
Rothstein M	2	A	**	664	Stinson R	2	A	**	6,216
Simpson S	2	A	**	2,816					<u>55,275</u>
Smith J	4	A	**	5,339	Commission on Fair Play				
				<u>14,687</u>	Lachance V	2	A	**	481
Copyright Board					Moores D	2	A	**	1,496
Alexander J A	1	A	**	1,657	Nease T (Chairperson)	2	A	**	2,216
Héту M (Vice-Chairman) ...	1	A	**	6,188					<u>4,193</u>
Hon Justice D H Medhurst (Chairman)	4	A	**	7,704	National Advisory Council on Aging				
				<u>15,549</u>	Best J	2	A	**	5,057
JUSTICE					Boswell A	2	A	**	1,910
Canadian Human Rights Commission					Carver R	2	A	**	2,683
Bhatia G S	4	B	**	16,645	Chartier J	2	A	**	449
Collins W A	4	B	**	12,997	Dickson E	2	A	**	1,376
Dickson M L	4	B	**	4,567	Ford D	2	A	**	8,935
Dupuis R	4	B	**	7,010	Gregan B	2	A	**	1,023
Falardeau-Ramsay M (Deputy Chief commissioner)	1	B	**	8,036	Houge-Charlebois M	2	A	**	4,621
Impey I	4	B	**	6,244	MacDonell J (Chairperson) ..	2	A	**	7,612
Stackhouse R	4	B	**	1,299	Mollard W	2	A	**	6,335
Yalden M (Chief commissioner)	1	B	**	31,780	Okpik A	2	A	**	2,704
				<u>88,578</u>	Porter N	2	A	**	2,433
Commissioner for Federal Judicial Affairs					Soucy M	2	A	**	4,898
1992 Commission on Judges' Salaries, Allowances and Benefits									<u>50,036</u>
Guerard Y	2	B	**	1,405	National Council of Welfare				
					Colavecchia E	2	A	**	761
NATIONAL HEALTH AND WELFARE					Davies U	2	A	**	3,542
Department					Desmarais A M	2	A	**	2,657
Canada Pension Plan Advisory Board					Dickie N	2	A	**	1,423
Brady D	2	A	**	3,932	Gagnon A (Chairperson)	2	A	**	5,555
Erllichman L (Chairperson) ..	2	A	**	1,045	Gwozd S	2	A	**	2,007
Holowack W	2	A	**	9,773	Lalonde M	2	A	**	1,988
					Lashley M	2	A	**	2,054
					Nash-Foster N	2	A	**	1,081
					Noseworthy R	2	A	**	3,915
					Terry W	2	A	**	1,991
					Zed G	2	A	**	1,765
									<u>28,739</u>
					Hazardous Materials Information Review Commission				
					St Pierre C (President)	1	A	**	2,000

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$
Patented Medicine Prices Review Board				
Eastman Dr H C (Chairman) .	4	A	**	18,002
Gibbons S	4	A	**	6,227
Goyer Dr R (Vice-Chairman) .	4	A	**	5,921
Mutala C	4	A	**	12,259
Wright C	4	A	**	9,594
				<u>52,003</u>
PRIVY COUNCIL				
Department				
Canadian Transportation Accident Investigation and Safety Board Act Review Commission				
Everson W E (Commissioner) .	2	A	**	12,155
Gauthier J (Commissioner) . .	2	A	**	15,287
Hyndman L O (Chairperson)	2	A	**	33,241
				<u>60,683</u>
Commission of Inquiry on the Blood System in Canada				
Krever H (The Honourable) (Commissioner)	1	A	**	<u>1,602</u>
Commission to Review Allowances of Members of Parliament				
Franks C E S (Commissioner) .	2	A	**	2,297
Lapointe C (Commissioner and Chairman)	2	A	**	1,692
				<u>3,989</u>
Indian Specific Claims Commission				
Augustine R (Commissioner) .	2	A	**	12,641
Bellegarde J D (Commissioner)	2	A	**	26,562
Corcoran C (Commissioner) .	2	A	**	26,778
Dutchesen C A (Commissioner)	2	A	**	21,495
Hamelin C (Commissioner) .	2	A	**	6,756
Laforme H (Commissioner and Chairman)	2	A	**	39,413
Prentice J E (Commissioner) .	2	A	**	33,320
				<u>166,965</u>

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$
Royal Commission on Aboriginal Peoples				
Chartrand P (Commissioner) .	2	A	**	61,246
Dussault R (Co-Chairman) . .	2	A	**	44,416
Erasmus G (Co-Chairman) . .	2	A	**	20,719
Meekison P (Commissioner) .	2	A	**	36,842
Robinson V (Commissioner) .	2	A	**	47,790
Sillet M (Commissioner)	2	A	**	13,651
Wilson B (Commissioner) . . .	2	A	**	6,067
				<u>230,731</u>
Royal Commission on New Reproductive Technologies				
Baird P A (Chairman)	2	A	**	16,811
Jantzen G (Commissioner) . . .	2	A	**	388
Knoppers B M (Commissioner)	2	A	**	2,507
McCutcheon S E M (Commissioner)	2	A	**	415
Scorsone S R (Commissioner)	2	A	**	217
				<u>20,338</u>
Canadian Transportation Accident Investigation and Safety Board				
Bennett G E	1	A	**	5,930
Brunet Z	1	A	**	9,521
Dupont W R	1	A	**	5,404
MacNeil H M	1	A	**	10,924
Stants J W (Chairman)	1	A	**	26,416
				<u>58,195</u>
Chief Electoral Officer				
Electoral Boundaries Commissions				
Aucoin P	4	A	**	68
Bernard L	4	A	**	71
Bourassa G	4	A	**	2,626
Cliche V (Chairperson of Quebec)	4	A	**	2,788
Currie J	4	A	**	4,318
DesRoches A J (Chairperson of Prince Edward Island) . . .	4	A	**	917
Dixon R A (Chairperson of Alberta)	4	A	**	1,364
Englemann F C	4	A	**	916
Erickson L	4	A	**	36
Hansen P	4	A	**	2,417
Huband C R (Chairperson of Manitoba)	4	A	**	1,954

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
Knopff R	4	A	**	40	Butchart L	1	B	**	1,426
Landes R	4	A	**	58	Champoux P	1	B	**	1,298
Lutz A M (Chairperson of Northwest Territories)	4	A	**	11,211	Cheeseman N	4	B	**	13,965
MacQuarrie B	4	A	**	2,475	Chu I	1	B	**	1,349
Marshall W W (Chairperson of Newfoundland)	4	A	**	1,100	Clark F	1	B	**	2,414
McKenzie L G (Chairperson of British Columbia)	4	A	**	1,709	Cole F	1	B	**	664
Noble G E (Chairperson of Saskatchewan)	4	A	**	1,791	Corley J R	1	B	**	1,654
Ouellette R	4	A	**	697	Daggett L	1	B	**	1,706
Pelletier R	4	A	**	4,118	Davey D (Assistant Deputy Chairperson)	1	B	**	2,644
Peterson D L E	4	A	**	17	Davey P	1	B	**	57
Ruff N	4	A	**	1,786	Desmarais J-C	1	B	**	9
Sancton A	4	A	**	2,140	De Liamchin L	1	B	**	820
Steele D R (Chairperson of Ontario)	4	A	**	605	Doran P	1	B	**	1,070
Tidman G A (Chairperson of Nova Scotia)	4	A	**	1,010	Doray N	1	B	**	1,287
Turnbull W S (Chairperson of New Brunswick)	4	A	**	1,522	Dorion L	1	B	**	2,893
				47,754	Dossa S	1	B	**	2,054
					Duquette P	1	B	**	774
					Durand M	1	B	**	6,071
					Durant M	1	B	**	3,165
					Ferdinand U (Assistant Deputy Chairperson)	1	B	**	2,680
Public Service Staff Relations Board					Flintoft S	1	B	**	142
Brown T	1	A	**	19,215	Gaboury J P	1	B	**	4,216
Burke A	1	A	**	17,815	Gauthier F	1	B	**	572
Chodos P (Deputy Chairman)	1	A	**	24,868	Gilad I	1	B	**	10,896
Deans I (Chairperson)	1	A	**	33,996	Gillanders J	1	B	**	2,585
Galipeau M M	1	A	**	9,193	Goldman J	1	B	**	2,835
Korngold Wexler M (Deputy Chairman)	1	A	**	19,919	Goodspeed L (Assistant Deputy Chairperson)	1	B	**	12,272
Labelle R	1	A	**	6,992	Gustave G	1	B	**	797
Simpson R	1	A	**	6,042	Guthrie J	1	B	**	37
Tarte Y (Deputy Chairman) ..	1	A	**	15,982	Hackett W	1	B	**	5,953
Tenace L (Vice Chairman) ..	1	A	**	27,109	Harker E	1	B	**	6,403
Turner B	1	A	**	21,201	Harnett A	1	B	**	1,028
				202,332	Hebert M	1	B	**	659
					Henders A	1	B	**	4,690
					Ho A	1	B	**	2,417
SECRETARY OF STATE					Hope A	1	B	**	63
Immigration and Refugee Board of Canada					Hopkins L	1	B	**	632
Abrahams M	1	B	**	880	Hum Q	1	B	**	2,838
Ahara R	1	B	**	1,761	Jackson A	1	B	**	953
Almeida M	1	B	**	2,968	Jackson W	1	B	**	1,475
Ange D	1	B	**	1,467	Jeffers I	1	B	**	602
Ariemma P	1	B	**	2,738	Jew T	1	B	**	1,304
Arpin H	1	B	**	8,127	Johnson V	1	B	**	21
Aulach H	1	B	**	1,611	Kafai A	1	B	**	3,083
Bernier P	1	B	**	429	Kharas F (Assistant Deputy Chairperson)	1	B	**	13,878
Blackburn D	1	B	**	4,539	King G	1	B	**	6,305
Blumer J S	1	B	**	687	Lalonde M-A	1	B	**	1,784
Bryant E (Assistant Deputy Chairperson)	1	B	**	13,908	Lanoue J	1	B	**	33
Bubalo D (Deputy Chairperson)	1	B	**	5,418	Lasalle J	1	B	**	1,555
Burdett E	1	B	**	179	Lavery S	4	B	**	11,287
					Lazo E	4	B	**	13,723
					Leistra A	1	B	**	974
					Lepine J C	1	B	**	1,999
					Liebach F	1	B	**	1,766
					Lo J	1	B	**	10,575
					Longchamps N	1	B	**	8
					Lord R	1	B	**	3,032
					MacPherson J	1	B	**	21,122
					Mawani N (Chairperson)	1	B	**	40,365
					Maziarsz T	1	B	**	4,740

Commissions—Continued

Details of travel and living expenses—Continued

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expenditures
			\$	\$				\$	\$
McMillan-Aver K	1	B	**	10,249	TRANSPORT				
McNaughton C	1	B	**	6,887	Department				
Morgan G (Assistant Deputy Chairperson)	1	B	**	1,919	Airworthiness Advisory Board				
Morrison J	1	B	**	130	Baker A	4	B	**	1,836
Murphy T	1	B	**	4,515	Bridgland E (Chairman)	4	B	**	700
Ndejuru A	1	B	**	49	Dawson D	4	B	**	350
Nee E	1	B	**	3,389	Hardy G (Co-Chairman)	4	B	**	918
Neuenfeldt K	1	B	**	2,074	Mew J	4	B	**	2,350
Neufeld H	1	B	**	2,474	Ross R	4	B	**	770
Paetkau M	1	B	**	3,300					6,924
Paris C	1	B	**	1,091					
Parris B	1	B	**	2,428	Railway Safety Act Review Committee				
Pawa P	1	B	**	15,881	Engels M (Chairman)	4	B	**	4,462
Purcell B	4	B	**	2,709	Goguen A	4	B	**	4,235
Ramirez J	1	B	**	24	Onchulenko W	4	B	**	7,022
Ramnarine R	1	B	**	865					15,719
Ramsay F	1	B	**	3,246	VETERANS AFFAIRS				
Randell D	1	B	**	3,932	Department				
Rayburn B	1	B	**	12,749	CANADIAN PENSION COMMISSION PROGRAM				
Reford R	4	B	**	3,056	Canadian Pension Commission				
Rideout T	1	B	**	4,486	Annis R	2	A	**	46,374
Robles E (Assistant Deputy Chairperson)	1	B	**	13,057	Aughey W E	2	A	**	51,143
Sahay R	1	B	**	1,308	Bonin R	2	A	**	21,581
Sarzotti A	1	B	**	1,648	Bosse G	2	A	**	48,106
Savard C (Assistant Deputy Chairperson)	1	B	**	1,980	Careau Y	2	A	**	3,700
Schelew M (Deputy Chairperson)	1	B	**	5,072	Caron Y	2	A	**	43,277
Séguin-Grace M	1	B	**	1,116	Chartier M (Chairman)	2	A	**	45,084
Shatzky S	1	B	**	1,390	Cheevers S F	2	A	**	19,980
Shore M	1	B	**	2,040	Chiasson J C	2	A	**	2,303
Shymko Y	1	B	**	127	Cleary R W	2	A	**	39,283
Singh N	1	B	**	14,670	Cormier R	2	A	**	3,342
Sivak B	1	B	**	905	Corn H	2	A	**	28,754
Smith R	1	B	**	4,066	Donaldson N L	2	A	**	24,081
Sordzi K	1	B	**	628	Duplessis M	2	A	**	33,119
Sparks J	1	B	**	9,622	Fennimore J	2	A	**	34,128
Spencer K (Assistant Deputy Chairperson)	1	B	**	6,702	Gogan D J (Deputy Chairman)	2	A	**	21,454
Stainsby R	1	B	**	18,011	Hamilton K	2	A	**	4,148
Stratton P	1	B	**	801	Henderson G R	2	A	**	23,394
Teitelbaum E	1	B	**	3,874	Jones R G	2	A	**	1,920
Thomas E	1	B	**	639	Lee J M	2	A	**	18,130
Toth V	1	B	**	482	Leger O	2	A	**	42,886
Ven Der Buhs R	1	B	**	5,531	McCorkell K	2	A	**	20,535
Verma D	4	B	**	1,263	Morrison M	2	A	**	21,762
Weisdorf J	1	B	**	923	Ramsay J	2	A	**	27,450
Wiebe S	1	B	**	2,283	Roque P	2	A	**	29,564
Wieler J	1	B	**	32,872	Smith J M	2	A	**	2,616
Wills D	1	B	**	2,727	Wood J	2	A	**	42,287
Wlodyka A (Assistant Deputy Chairperson)	1	B	**	10,237					700,401
Wright P	1	B	**	668					
				522,426					
SOLICITOR GENERAL									
National Parole Board⁽²⁾									

Commissions—Concluded

Details of travel and living expenses—Concluded

Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expendi- tures	Name and position of members	Status*	Authority fixing rate*	Rate and basis	1993-94 Expendi- tures
			\$	\$				\$	\$
BUREAU OF PENSIONS ADVOCATES PROGRAM					VETERANS APPEAL BOARD PROGRAM				
Bureau of Pensions Advocates					Veterans Appeal Board				
Bell K (Chief Pensions Advocate)	2	A	**	25,542	Cormier B R (Deputy Chairman)	2	A	**	1,382
Lemieux A (Former Chief)	2	A	**	18,700	Howie R	2	A	**	1,289
				<u>44,242</u>	Murphy V	2	A	**	1,510
					Whalen T M (Chairman)	2	A	**	12,255
					Wright W	2	A	**	1,438
									<u>17,874</u>

* See introductory paragraph above.

** Expenses incurred.

(1) The Federal Government pays two-thirds and the Ontario Provincial Government pays one-third of the expenses incurred.

(2) Details not available.

Education leave costs

This statement provides details of educational leave costs incurred in the current year. For the purpose of this statement, an education leave is a leave granted to an employee for participation in a full-time educational or training course of a duration of three (3) months or more conducted outside of the Public Service.

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Agriculture	34	309,575 ⁽¹⁾	775,331	19,448	16,250	113,426	4,615	16,514	1,255,159
Atlantic Canada Opportunities Agency	3		21,696			4,574	1,290		27,560
Communications—									
Department—									
Communications	8		111,289						111,289
Environment—									
Parks Program	10	12,378 ⁽²⁾	116,404	1,116	2,662	4,464			137,024
Multiculturalism and Citizenship	5	25,935 ⁽³⁾	38,754			4,984	2,423		72,096
Secretary of State	11	57,399 ⁽³⁾	2,006	919	1,474	6,111	2,800	708	71,417
National Archives of Canada	4		91,537						91,537
National Film Board	6	99,204 ⁽⁴⁾				8,477	850		108,531
National Library	3		26,980	157				167	27,304
Public Service Commission	10		97,887	129		12,097	2,018		112,131
Employment and Immigration—									
Department/Commission—									
Employment and Immigration	11		116,276			20,560	7,017		143,853
Labour	1		13,113			2,553	137		15,803
Energy, Mines and Resources—									
Department—									
Energy, Mines and Resources	9	102,756 ⁽⁴⁾	82,641			12,110	3,103		200,610
Forestry	8	23,260 ⁽²⁾	127,459	17,701		6,412	190	1,561	176,583
Environment	60	933,644 ⁽⁵⁾	64,712	1,764		69,391	11,197	5,098	1,085,806
External Affairs—									
Canadian International Development Agency	5		33,000			10,000		11,715	54,715
Finance—									
Department	1	19,811				1,500		300	21,611
Auditor General	1	21,483				697			22,180
Federal Office of Regional Development—Quebec	1		20,111			2,178			22,289
Fisheries and Oceans	14	12,086 ⁽²⁾	70,134	178		11,060	3,370		96,828
Indian Affairs and Northern Development	18		397,342	3,958	39,800	36,942	11,071	875	489,988
Industry, Science and Technology—									
Department—									
Industry, Science and Technology	5	80,079 ⁽⁶⁾	13,941	37,500		14,466	2,699		148,685
Consumer and Corporate Affairs	1		33,456						33,456
Justice—									
Department	5	78,145 ⁽⁴⁾				9,300			87,445
National Defence	47 ⁽⁷⁾		804,401	41,847		64,291	10,928		921,467 ⁽⁷⁾
National Health and Welfare	109		494,285			24,072	5,501		523,858
National Revenue—									
Customs and Excise	2	47,224 ⁽²⁾	35,418				216		82,858
Taxation	20	14,175 ⁽⁸⁾	131,510			14,526	718		160,929
Parliament—									
The Senate	1	2,851							2,851
Privy Council—									
Department	1			165	1,043				1,208
Canadian Centre for Management Development	1	2,300							2,300
Commissioner of Official Languages	1		6,653						6,653
Solicitor General—									
Canadian Security Intelligence Service	2	6,137 ⁽³⁾							6,137
Correctional Service	11		256,570			16,074	376		273,020
Royal Canadian Mounted Police	70	2,424,088 ⁽⁹⁾	54,904			150,888			2,629,880

Education leave costs—Concluded

Department and agency	Number of employees	Pay	Allowances in lieu of pay	Travel expenses	Living expenses	Tuition and other fees	Book allowances	Other expenses	Total
		\$	\$	\$	\$	\$	\$	\$	\$
Supply and Services—									
Department—									
Public Works	2	4,631 ⁽³⁾							4,631
Supply and Services	3	16,918 ⁽²⁾	2,024			8,872	527		28,341
Transport—									
Department	13		185,569			15,748	4,264		205,581
Veterans Affairs—									
Department	8	137,602 ⁽¹⁰⁾	46,472			8,318	279		192,671
Western Economic Diversification	1	20,796				3,123	420		24,339
Total	526	4,452,477	4,271,875	124,882	61,229	657,214	76,009	36,938	9,680,624

(1) Eleven employees were paid salaries.

(2) One employee was paid salary.

(3) Two employees were paid salaries.

(4) Five employees were paid salaries.

(5) Fifty-six employees were paid salaries.

(6) Four employees were paid salaries.

(7) These figures do not include members of the Armed Forces. None of the various training programs, particularly the Post Graduate Program, achieved at University are considered to fall within the educational leave definition.

(8) Seven employees were paid salaries.

(9) Sixty-three employees were paid salaries.

(10) Three employees were paid salaries.

Financial assistance given to railways by the Government of Canada in 1993-94 (with cumulative figures to March 31, 1994)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act*, including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance

includes miscellaneous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(17,391,129)	99,625,948
Capital stock issues .....	...	2,278,866,774
Total	(17,391,129)	2,378,492,722
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,467,067	
Atlantic Region Freight Assistance Act	6,628,504	
Maritime Freight Rates Act	9,008,587	
National Transportation Act, 1987	10,900,891	
Railway Act	3,377,426	
Railway Safety	4,899,758	
Railway employee Provident Fund	279,887	
Termination of the collection of tolls on the Victoria Bridge	4,315,649	
Western Grain Transportation Act	317,076,362	
Total	357,954,131	7,499,837,831
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
Atlantic Region Freight Assistance Act	155,349	
Maritime Freight Rates Act	325,020	
National Transportation Act, 1987	4,395,841	
Railway Safety	3,471,605	
Western Grain Transportation Act	311,131,961	
Total	319,479,776	4,600,944,391
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	342,874,800	7,610,340,886

Financial assistance given to railways by the Government of Canada in 1993-94 (with cumulative figures to March 31, 1994)—Continued

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway— Railway Act	(s) 3,422,527	41,914,066
BC Rail— Western Grain Transportation Act	(s) 1,590,722	27,844,186
British Northern Railway	32,836
British Yukon Railway Company	4,500,000
Burlington Northern Inc.— Railway Safety	258,663	530,087
Canada and Gulf Terminal Railway ⁽³⁾	1,383,800
Central Western Railway— Western Grain Transportation Act	(s) 2,864,504	19,083,465
Chesapeake and Ohio Railway Company	308,334
Consolidated Rail Corporation	1,039,225
Devco Railway (Cumberland Railway Company)	2,940,473
Dominion Atlantic Railway ⁽⁴⁾
Maritime Freight Rates Act	2,860,476
Essex Terminal Railway— Grand Falls Central Railway Co. Ltd.— Atlantic Region Freight Assistance Act	(s) 284,253	1,897,365
Napierville Junction Railway	255,572
Northern Alberta Railway ⁽³⁾	19,551,776
Ontario Northland	52,401
Penn Central Railway ⁽⁴⁾	153,691
Quebec Central Railway ⁽⁴⁾	260,896
Quebec North Shore and Labrador Railway— Railway Act	(s) 2,078,821	21,343,460
Southern Rails Cooperatives Ltd.— Western Grain Transportation Act	(s) 359,058	1,607,228
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	10,858,548	149,106,855
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick	50,460
Brantford, Waterloo and Lake Erie Railway	57,600
Bruce Mines and Algoma Railway	53,920
Canada Central Railway—Peace River Bridge	175,000
Central Railway of Canada	30,145
Colchester Coal and Railways Company	12,800
Dominion Coal Company, Nova Scotia	87,808
Edmonton, Dunvegan and British Columbia Railway	338,382
Erie and Huron Railway	96,000
Ha Ha Bay Railway, New Brunswick	231,462
Harvey Branch Railway, New Brunswick	5,554
Joggins Railway, Nova Scotia	37,500
Klondyke Mines Railway	197,184
Lake Erie, Essex and Detroit Railway	118,400
Lake Erie and Detroit River Railway	357,451
L'Assomption Railway, Quebec	11,200
Leamington and St Clair Railway	51,200
Maritime Coal and Railway Company	3,200
Minudie Coal Company, Nova Scotia	18,544
North Railway	250,000
North Shore Railway Company, Beersville Coal and Railway Company	27,616
Northern New Brunswick Seaboard Railway Company	108,160
Ottawa and New York Railway	262,384
Pacific Great Eastern Railway	2,478,500
Phillipsburg Junction and Quarry Company	23,712
Pontiac and Renfrew Railway	13,600
Port Nelson Terminal	6,240,096
Quebec, Montmorency and Charlevoix Railway	96,000
Residue of cost of steamer Sheba	78,611
Schomberg and Aurora Railway	46,144

**Financial assistance given to railways by the Government of Canada in 1993-94
(with cumulative figures to March 31, 1994)—Concluded**

	1993-94	Cumulative budgetary and non-budgetary assistance as at March 31, 1994
	\$	\$
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway .....	...	2,134,080
Total .....	...	13,864,595
Total— Non-budgetary	(17,391,129)	2,387,792,722
Budgetary	1,031,167,255	19,874,094,558

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenue called return on investments. Return on investments consists mainly of interest from loans and advances, transfer of profits and surpluses, and rental income from properties.

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
LOANS, INVESTMENTS AND ADVANCES—			Provincial and territorial governments—		
Enterprise Crown corporations—			NEWFOUNDLAND—		
Canada Deposit Insurance Corporation	189,392,062	3,151,000,000	Atlantic Canada Opportunities Agency—		
Canada Mortgage and Housing Corpora- tion	719,329,152	8,100,072,133	Special areas and highways agreement	2,452,316	11,796,326
Canadian National Railway Company	9,866,707	2,378,492,722	Finance—		
Export Development Corporation		813,200,000	Federal-provincial fiscal arrangements		49,387,245
Farm Credit Corporation	209,928,661	3,595,327,944	Municipal Development and Loan Board	180,926	3,420,189
Farm syndicates loan fund	617,350	11,128,846	Winter capital projects fund	323,976	6,814,414
Federal Business Development Bank	1,129,133,932	18,352,621,645	Industry, Science and Technology— Atlantic Development Board carry-over projects	63,952	623,640
			Atlantic Provinces Power Development Act	4,688,705	57,451,843
Other—				7,709,875	129,493,657
Atomic Energy of Canada Limited	85,610,419	179,902,277	NOVA SCOTIA—		
Bank of Canada		5,920,000	Atlantic Canada Opportunities Agency—		
Transfer of profit	1,451,931,490		Special areas and highways agreement	1,132,931	4,751,307
Canada Development Investment Corporation		395,658,315	Energy, Mines and Resources— Regional electrical inter- connections	609,772	
Canada Ports Corporation		581,044	Finance—		
Interest	\$ 41,552		Federal-provincial employment loans program	3,323	
Dividends	355,052		Federal-provincial fiscal arrangements		140,318,678
	396,604	50,000,000	Municipal Development and Loan Board	33,065	525,283
Interport Loan Fund			Winter capital projects fund	152,992	1,183,872
Transfer of profit	6,308,991	80,000,000	Industry, Science and Technology— Atlantic Development Board carry-over projects	204,035	2,385,446
Canada Post Corporation	7,764,000	26,590,000	Atlantic Provinces Power Development Act	2,146,964	24,047,754
Canadian Dairy Commission	1,341,740	3,650,000		4,283,082	173,212,340
Canadian Saltfish Corporation	123,699		PRINCE EDWARD ISLAND—		
Cape Breton Development Corporation	205,892	5,000,000	Atlantic Canada Opportunities Agency—		
Freshwater Fish Marketing Corporation	73,293	3,750,000	Comprehensive development plan agree- ment	668,249	8,067,069
Montreal Port Corporation		4,661,989	Finance—		
Interest	\$ 323,797		Federal-provincial employment loans program	10,225	21,768
Dividends	3,106,603		Federal-provincial fiscal arrangements		29,910,071
	3,430,400	16,181,742	Municipal Development and Loan Board	26,039	446,185
Prince Rupert Port Corporation	1,696,642	42,869,825	Winter capital projects fund	101,799	506,217
Royal Canadian Mint			Industry, Science and Technology— Atlantic Development Board carry-over projects	1,036	11,903
Interest	\$ 592,390			807,348	38,963,213
Dividends	6,300,000		NEW BRUNSWICK—		
	6,892,390	18,052,457	Atlantic Canada Opportunities Agency—		
Saint John Port Corporation			Special areas and highways agreement	1,649,661	16,836,351
Interest	\$ 1,442,494		Energy, Mines and Resources— Regional electrical inter- connections	548,451	4,193,217
Cash contribu- tions	828,467				
	2,270,961				
St John's Port Corporation— Dividends	404				
Tele globe Canada—Finance— Dividends	262,567	2,703,732			
Vancouver Port Corporation					
Interest	\$ 224,246				
Dividends	2,951,684				
	3,175,930				
	1,571,485,422	835,521,381			
Total enterprise Crown corporations	2,700,619,354	19,188,143,026			

Return on investments—Continued

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
FINANCE—			BRITISH COLUMBIA—		
Federal-provincial employment loans program	331,489		Finance—		
Federal-provincial fiscal arrangements		14,971,500	Federal-provincial employment loans program	102,910	
Municipal Development and Loan Board	118,819	2,066,110	Municipal Development and Loan Board	80,091	1,290,728
Winter capital projects fund	711,542	8,569,162	Winter capital projects fund	636,383	4,113,889
INDUSTRY, SCIENCE AND TECHNOLOGY—				819,384	5,404,617
Atlantic Development Board carry-over projects	40,334	461,996	NORTHWEST TERRITORIES—		
Atlantic Provinces Power Development Act	1,908,875	24,165,441	Finance—		
	5,309,171	71,263,777	Federal-provincial employment loans program	359	(162)
QUEBEC—			Winter capital projects fund	14,516	87,322
Finance—			Indian Affairs and Northern Development—Government of the Northwest Territories	5,562	32,178
Federal Office of Regional Development—Quebec—				20,437	119,338
Special areas and highways agreement	4,374,342	30,406,956	YUKON TERRITORY—		
Federal-provincial fiscal arrangements	58,944	247,361,000	Indian Affairs and Northern Development—Government of the Yukon Territory	253,716	2,008,727
Municipal Development and Loan Board	1,603,858	27,234,255	Yukon Territory small business loans	25,844	89,362
	6,037,144	305,002,211		279,560	2,098,089
ONTARIO—			Subtotal	28,274,183	1,111,308,875
Finance—			Provincial Tax Collection Agreements Account ⁽³⁾		554,991,775
Federal-provincial employment loans program	176,388	1,306,136	Total provincial and territorial governments	28,274,183	1,666,300,650
Municipal Development and Loan Board	217,483	2,675,881	National governments including		
Winter capital projects fund	1,206,702	10,513,517	developing countries—		
	1,600,573	14,495,534	Development of export trade (loans administered by the Export Development Corporation)—		
MANITOBA—			External Affairs	45,609,087	1,117,038,813
Agriculture—			Developing countries—		
Agricultural service centres	373,698	5,063	External Affairs—		
FINANCE—			Canadian International Development Agency—		
Federal-provincial fiscal arrangements		231,797,768	International development assistance	2,347,526	1,902,994,130
Municipal Development and Loan Board	44,759	663,474	China—Finance		49,426,118
Winter capital projects fund	105,737	1,059,466	Jamaica—Finance	3,079,481	25,000,000
WESTERN ECONOMIC DIVERSIFICATION—			United Kingdom—		
Special areas and highways agreement	207,693	874,768	Finance—		
	731,887	234,400,539	The United Kingdom Financial Agreement Act, 1946	9,741,136	339,069,594
SASKATCHEWAN—			National Defence—		
Agriculture—			North Atlantic Treaty Organization—		
Agricultural service centres	369,748	2,814,029	Damage claims recoverable		413,716
FINANCE—			Total national governments including developing countries	60,777,230	3,433,942,371
Federal-provincial employment loans program	9,396	(1,319)	International organizations—		
Federal-provincial fiscal arrangements		131,796,830	Canada's subscriptions to the capital of international banks		1,038,104,678
Municipal Development and Loan Board	7,299	110,471	International financial institutions		1,812,104,419
	386,443	134,720,011	International Monetary Fund—		
ALBERTA—			Enhanced Structural Adjustment Facility	10,212,025	205,939,965
Finance—			International organizations and associations		7,593,898
Federal-provincial employment loans program	646		Total international organizations	10,212,025	3,063,742,960
Municipal Development and Loan Board	55,901	922,209	Joint and mixed enterprises—		
Winter capital projects fund	83,776	450,213	Petro-Canada—Finance		4,299,126,174
WESTERN ECONOMIC DIVERSIFICATION—			Dividends	28,159,642	4,299,126,174
Special areas and highways agreement	148,956	763,127		28,159,642	
	289,279	2,135,549			

Return on investments—Continued

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
Other—			Indian Affairs and Northern Development—		
Lower Churchill Development Corporation Limited—Energy, Mines and Resources		14,750,000	Council for Yukon Indians		14,189,395
National Sea Products Ltd—			Eskimo loan fund	238,481	1,616,411
Finance		59,540,000	Indian economic development fund	933,376	17,748,638
Société du parc industriel et portuaire Québec-Sud—			Indian housing assistance fund—		
Finance—			Off-reserve housing		598,447
Federal Office of Regional Development-Quebec		400	Inuvialuit Regional Corporation	3,809,611	
		74,290,400	Native claimants		240,207,480
Total joint and mixed enterprises	28,159,642	4,373,416,574	Yukon Energy Corporation	2,739,126	46,819,654
Miscellaneous—				7,720,594	321,180,025
Loans and accountable advances—			Industry, Science and Technology—		
External Affairs—			Canadian defence industry		1,056,665
Missions abroad		5,567,097	Manufacturing, processing and service industries in Canada		110,000,000
Personnel posted abroad	547,825	10,724,059			111,056,665
	547,825	16,291,156	National Defence—		
National Defence—			Canadian Forces housing projects	618,370	9,368,008
Imprest accounts, standing advances and authorized loans		33,375,105	Secretary of State—		
Supply and Services—			Transportation and assistance loans	218,064	55,144,317
Miscellaneous accountable advances		8,551,793	Solicitor General—Correctional Service—		
Miscellaneous accountable imprest and standing advances		9,691,829	Parolees		29,688
		18,243,622	Supply and Services—		
Total loans and accountable advances	547,825	67,909,883	Defence production loan account		1,724,007
Other miscellaneous—			Seized property working capital account		310,241
Agriculture—					2,034,248
Construction of multi-purpose exhibition buildings	1,325,930	14,961,332	Transport—		
Atlantic Canada Opportunities Agency—			Hamilton Harbour Commissioners	14,953	325,000
Loans to assist industry in the Cape Breton area	10,000	3,442,816	Saint John Harbour Bridge Authority	14,953	29,430,604
Loans to enterprises in Newfoundland and Labrador	10,837	4,460,113			29,755,604
	20,837	7,902,929	Veterans Affairs—		
Communications—			Commonwealth War Graves Commission		61,215
Cultural industries		18,265,570	Veterans' Land Act Fund—		
Cultural property	294	(450)	Advances	1,842,952	24,257,617
	294	18,265,120		1,842,952	24,318,832
Employment and Immigration—Labour—			Total other miscellaneous	13,805,099	1,356,193,004
Provincial workers' compensation boards		8,063,000	Total miscellaneous	14,352,924	1,424,102,887
Energy, Mines and Resources—			Total loans, investments and advances	2,842,395,358	33,149,648,468
Hydro-Quebec Research Institute	813,696	6,301,988	FOREIGN EXCHANGE ACCOUNTS—		
Joint Venture—Bi-Provincial Upgrader—			International reserves held in the Exchange Fund Account		13,155,455,319
Investment		526,390,256	Transfer of profit	2,633,924,876	
Operating shortfalls		25,589,830	International Monetary Fund—Subscriptions		8,443,291,899
	813,696	558,282,074	Transfer of profit	36,542,281	
External Affairs—			Total foreign exchange accounts	2,670,467,157	21,598,747,218
Development of export trade (loans administered by the Export Development Corporation)		33,205,922	CASH—		
Finance—			Interest on bank deposits	127,903,946	2,137,366,762
Air Canada	600,182	65,885,768	CONSOLIDATED ACCOUNTS—		
Canadian Commercial Bank		94,977,113	Unemployment Insurance Account	449,795,112	6,105,000,000
Hibernia Development Project			Western Grain Stabilization Account		1,112,000,000
Ottawa Civil Service Recreational Association	3,069	139,982	Crop Reinsurance Fund		443,156,751
Federal Office of Regional Development-Quebec—			Agricultural Commodities Stabilization Accounts	7,958,128	19,278,258
Industrial and regional development program	626,158		Queen's Quay West Land Corporation	3,220,159	
	1,229,409	161,002,863	Total consolidated accounts	460,973,399	7,679,435,009
Fisheries and Oceans—					
Canadian producers of frozen groundfish		188,315			
Groundfish processors		85,725			
Haddock fishermen		1,348,337			
		1,622,377			

Return on investments—Concluded

	Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾		Amount realized in 1993-94 ⁽¹⁾	Amount invested at March 31, 1994 ⁽²⁾
	\$	\$		\$	\$
OTHER ACCOUNTS—			Solicitor General—		
Agriculture—			Correctional Service—CORCAN		
Interest on sale of irrigated land—			Revolving Fund	1,448,000	
Other	7,070		Royal Canadian Mounted Police—		
Gross Revenue Insurance Program—			Loans and advances to persons posted		
Interest on loans	4,113,999		abroad—		
	4,121,069		Interest	\$ 13,541	
Communications—			Transfer of profit	54,427	
Government Telecommunications					67,968
Agency Revolving Fund	1,605,873				1,515,968
External Affairs—			Supply and Services—		
Interest on Mission			Optional Services		
Bank Accounts	12,030		Revolving Fund	3,084,083	
Remitted revolving fund			Consulting and Audit Canada		
surpluses	77		Revolving Fund	1,552,038	
	12,107		Interest on investment re: military pur-		
Indian Affairs and Northern Development—			chases	7,576,571	
Indian economic development fund—			Rental income from properties—		
Interest on guaranteed loans	543,079		Rental—		
Indian housing assistance fund—			Other rentals	581,026	
On-reserve housing—Interest on			Gulf Oil Canada Ltd (Point Tupper) ...	1,657,518	
guaranteed loans	406,650		Viking Rideau Corporation	180,737	
Farm Credit Corporation	17,200		Electric Reduction Company of		
Esso Ltd—Norman Wells Project			Canada Ltd	14,015	
profits	30,375,443			14,645,988	
	31,342,372		Total other accounts	56,347,998	
Industry, Science and Technology—			TOTAL RETURN ON		
Interest on general development			INVESTMENTS	6,158,087,858	64,565,197,457
agreement—Province of British			Summary		
Columbia	355,362		Interest	1,956,022,450	
National Defence—			Transfer of profit	4,159,137,585	
Interest on loans to employees posted			Dividends	41,135,952	
abroad	599,932		Cash contributions	828,467	
Interest earned from funds on deposit			Rental income from properties	963,404	
with suppliers	1,766,949		Total	6,158,087,858	
	2,366,881				
National Revenue—					
Public buildings and properties—					
Rental	382,378				

(1) The amounts reported in this column represent interest unless otherwise indicated.

(2) The amounts reported in this column represent the closing balances of asset accounts as at March 31, 1994. They generally do not represent amounts of principal on which interest is calculated and/or dividends paid.

(3) The Provincial Tax Collection Agreements Account is a specified purpose account usually reported as a liability on the Statement of Assets and Liabilities. Since the closing balance of this account is in a debit position, it is reported as an asset. Further details are provided in Table 7.15 (Section 7 of Volume I).

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE					
<i>Minister of State (Agriculture)—</i>			<i>Secretary of State (Training and Youth)—</i>		
Hon P Blais	1	5,589	Hon E Blondin-Andrew	1	33,652
<i>Minister of Agriculture and Agri-Food—</i>			<i>Minister of State (Employment and Immigration)—</i>		
Hon R E Goodale	1	50,101	Hon P A Browes	1	(59)
<i>Minister of Agriculture—</i>			<i>Minister of State (Youth)—</i>		
Hon C J Mayer	1	27,848	Hon P Cadieux	1	4,695
<i>Parliamentary Secretaries—</i>			<i>Parliamentary Secretaries—</i>		
M Cardiff	1	1,883	M Bevilacqua	1	2,487
L Vancief	1	13,967	A Plourde	1	1,323
ATLANTIC CANADA OPPORTUNITIES					
AGENCY					
<i>Ministers—</i>			LABOUR		
Hon J C Crosbie	1	9,823	<i>Minister—</i>		
Hon R Reid	1	12,933	Hon M Danis	1	27,600
COMMUNICATIONS					
Department			ENERGY, MINES AND RESOURCES		
COMMUNICATIONS			Department		
<i>Minister of Communications—</i>			ENERGY, MINES AND RESOURCES		
Hon P Beatty	1	14,429	<i>Ministers of Energy, Mines and Resources—</i>		
<i>Ministers of Canadian Heritage—</i>			Hon J Epp	1	170
Hon M Landry	1	13,936	Hon W H McKnight	1	66,091
Hon M Dupuy	1	9,247	<i>Ministers of Natural Resources—</i>		
<i>Parliamentary Secretary—</i>			Hon A McLellan	1	17,233
A Guarnieri	1	2,263	Hon B Sparrow	1	10,140
MULTICULTURALISM AND CITIZENSHIP			<i>Parliamentary Secretaries—</i>		
<i>Minister of Multiculturalism and Citizenship—</i>			M Champagne	1	5,262
Hon G Weiner	1	25,572	G S Rideout	1	2,511
<i>Minister Designate of Citizenship—</i>			FORESTRY		
Hon G Weiner	1	8,135	<i>Minister—</i>		
<i>Secretary of State (Multiculturalism)—</i>			Hon F Oberle	1	11,469
Hon S Finestone	1	7,165	<i>Parliamentary Secretary—</i>		
SECRETARY OF STATE			M Champagne	1	1,445
<i>Secretary of State—</i>			ENVIRONMENT		
Hon M Landry	1	3,707	<i>Ministers—</i>		
<i>Status of Women—Office of the Co-ordinator</i>			Hon J J Charest	1	1,427
<i>Minister—</i>			Hon P H Vincent	1	24,124
Hon M Collins	15	6,743	Hon S Copps	1	9,290
EMPLOYMENT AND IMMIGRATION					
Department/Commission			<i>Minister of State (Environment)—</i>		
EMPLOYMENT AND IMMIGRATION			Hon M Collins	1	5,965
<i>Minister of Human Resources and Labour—</i>			<i>Parliamentary Secretaries—</i>		
Hon B Valcourt	1	85,797	L Clark	1	966
<i>Minister of Human Resources Development—</i>			C Lincoln	1	12,608
Hon L Axworthy	1	10,160	EXTERNAL AFFAIRS		
			<i>Ministers—</i>		
			Hon P Beatty	1	10,902
			Hon B J McDougall	1	55,060
			<i>Ministers of International Trade—</i>		
			Hon R MacLarren	1	50,885
			Hon T Hockin	1	31,111
			Hon M H Wilson	1	37,089
			<i>Minister of Foreign Affairs—</i>		
			Hon A Ouellet	1	26,801

Travel expenses of ministers and parliamentary secretaries—Continued

	Vote	Amount		Vote	Amount
		\$			\$
<i>Secretary of State (Latin America and Africa)—</i>			<i>Secretary of State (Science, Research and Development)—</i>		
Hon C Stewart	1	31,199	Hon J Gerrard	1	29,574
<i>Secretary of State (Asia-Pacific)—</i>			CONSUMER AND CORPORATE		
Hon R Chan	1	17,598	AFFAIRS		
<i>Minister for External Relations and International Development—</i>			<i>Minister of Consumer and Corporate Affairs—</i>		
Hon M Vézina	1	4,854	Hon P H Vincent	1	5,198
<i>Parliamentary Secretary—</i>			JUSTICE		
J Flis	1	7,055	<i>Ministers—</i>		
FINANCE			Hon P Blais	1	32,394
<i>Ministers—</i>			Hon A Rock	1	14,702
Hon D Mazankowski	1	11,047	NATIONAL DEFENCE		
Hon G Loiselle	1	6,324	<i>Ministers—</i>		
Hon P Martin	1	5,293	Hon K Campbell	1	1,279
<i>Minister of State (Finance)—</i>			Hon D M Collenette	1	4,058
Hon G Loiselle	1	5,164	Hon T E Siddon	1	25,771
<i>Minister of State (Finance and Privatization)—</i>			NATIONAL HEALTH AND WELFARE		
Hon J H McDermid	1	14,946	<i>Ministers of Health and Ministers for Federal Office</i>		
<i>Secretary of State (International Financial Institutions)—</i>			<i>Regional Development—Quebec—</i>		
Hon D Peters	1	5,916	Hon M Collins	1	9,193
FISHERIES AND OCEANS			Hon D Marleau	1	5,721
<i>Ministers—</i>			Hon B Bouchard	1	36,660
Hon J C Crosbie	1	14,062	<i>Minister of State (Seniors)—</i>		
Hon R Reid	1	20,413	Hon M Vézina	1	3,026
Hon B Tobin	1	125,740	<i>Minister of State (Fitness and Amateur Sport)—</i>		
<i>Parliamentary Secretaries—</i>			Hon P H Cadieux	5	12,352
R Belsher	1	527	NATIONAL REVENUE		
H S Dhaliwal	1	2,033	Customs and Excise		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			<i>Ministers—</i>		
<i>Ministers—</i>			Hon O Jelinek	1	16,073
Hon P A Browes	1	12,120	Hon G Turner	1	34,387
Hon R Irwin	1	29,733	Hon D Anderson	1	15,608
Hon T E Siddon	1	13,096	PRIVY COUNCIL		
<i>Minister of State (Indian Affairs and Northern Development)—</i>			<i>Prime Ministers—</i>		
Hon P H Vincent	1	1,141	Rt Hon J Chretien	1	2,552
<i>Parliamentary Secretary—</i>			Rt Hon K Campbell	1	10,802
J Iyerak Anawak	1	8,411	Rt Hon B Mulroney	1	1,944
INDUSTRY, SCIENCE AND TECHNOLOGY Department			<i>Minister of State and Leader of the Government in the House of Commons—</i>		
INDUSTRY, SCIENCE AND TECHNOLOGY			Hon H Andre	1	16,038
<i>Minister of Industry—</i>			<i>Leader of the Government in the House of Commons—</i>		
Hon J Manley	1	25,609	Hon D Lewis	1	288
<i>Minister of Industry, Science and Technology—</i>			<i>President of the Queen's Privy Council for Canada and Minister responsible for Constitutional Affairs—</i>		
Hon M H Wilson	1	11,852	Rt Hon C J Clark	1	14,134
<i>Minister Designate of Industry and Science—</i>			<i>Deputy Prime Ministers—</i>		
Hon J J Charest	1	18,808	Hon J J Charest	1	599
<i>Minister for Science and Minister of State (Small Businesses and Tourism)—</i>			Hon D F Mazankowski	1	4,524
Hon T Hockin	1	80,105	<i>Leader of the Government in the Senate—</i>		
<i>Minister for Science and Minister responsible for Small Businesses—</i>			Hon L Murray	1	12,619
Hon R Nicholson	1	14,223			

Travel expenses of ministers and parliamentary secretaries—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<i>Leader of the Government in the Senate and Minister with special responsibility for literacy—</i>			PUBLIC WORKS		
Hon J Fairbairn	1	9,485	<i>Minister—</i>		
<i>Parliamentary Secretaries—</i>			Hon E M MacKay	(S)	5,472
J-G Hudon	1	666	Canada Mortgage and Housing Corporation		
P Milliken	1	186	<i>Minister—</i>		
			Hon E M MacKay	20	169
SECRETARY OF STATE			TRANSPORT		
<i>Minister—</i>			<i>Ministers—</i>		
Hon S Marchi	1	11,836	Hon J Corbeil	1	9,342
<i>Parliamentary Secretary—</i>			Hon D Young	1	5,501
M Clancy	1	494	<i>Minister of State (Transport)—</i>		
			Hon S Martin	1	14,906
SOLICITOR GENERAL			TREASURY BOARD		
<i>Minister—</i>			<i>Presidents—</i>		
Hon H Gray	1	3,223	Hon J S Edwards	1	19,565
<i>Solicitor General of Canada—</i>			Hon G Loiselle	1	352
Hon D Lewis	1	14,585	<i>President of the Treasury Board and Minister responsible for infrastructure—</i>		
<i>Minister Designate of Public Security—</i>			Hon A C Eggleton	1	13,770
Hon D Lewis	1	13,523			
<i>Parliamentary Secretary—</i>			VETERANS AFFAIRS		
P Gagnon	1	1,897	<i>Minister—</i>		
			Hon P L McCreath	1	22,975
SUPPLY AND SERVICES			<i>Secretary of State (Veterans)—</i>		
Department			Hon L MacAulay	1	5,691
SUPPLY AND SERVICES			WESTERN ECONOMIC DIVERSIFICATION		
<i>Minister Designate of Government Services Canada—</i>			<i>Ministers—</i>		
Hon P W Dick	1	42,956	Hon M Collins	1	2,275
<i>Minister of Public Works and Government Services—</i>			Hon L Schneider	1	9,361
Hon D C Dingwall	1	23,879			
<i>Parliamentary Secretary—</i>					
R Duhamel	1	567			

(S) Statutory authority.

SECTION 13

1993-94

PUBLIC ACCOUNTS

Other Miscellaneous Information

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NOTE TO READER

Major reorganizations were made to the structure and names of certain ministries in 1993-94. For details of these changes, please refer to the **Introduction** at the beginning of this volume.

EMPLOYMENT AND IMMIGRATION

Labour

Compensation payments and administration expenses

Details	Compensation payments ⁽¹⁾	Administration expenses ⁽²⁾	Total payments
	\$	\$	\$
Newfoundland	1,367,125	210,017	1,577,142
Prince Edward Island	401,383	64,877	466,260
Nova Scotia—Federal	3,298,152	387,187	3,685,339
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,019,126	767,472	11,786,598
Nova Scotia—CBDC (Section 9a)	5,014,795	180,851	5,195,646
Nova Scotia—Old silicosis	790,164	26,537	816,701
New Brunswick	1,048,548	263,000	1,311,548
Quebec	12,437,052	2,703,821	15,140,873
Ontario	31,592,954	5,318,467	36,911,421
Manitoba	1,650,178	574,867	2,225,045
Saskatchewan	1,760,458	448,512	2,208,970
Alberta	5,080,124	1,162,876	6,243,000
British Columbia	6,010,015	1,960,498	7,970,513
Payments respecting locally engaged employees outside Canada	49,982		49,982
Supplementary compensation to certain widows and dependent children of seamen	7,560		7,560
Compensation to Quebec casual employees TB 1979-29	21,722		21,722
Excess monies paid to claimants (subrogation cases)	5,096,347		5,096,347
Salary recovered and returned to other Government departments (subrogation cases)	411,459		411,459
Legal, medical, professional expenses (subrogation cases)	214,452		214,452
Penitentiary inmates compensation	100,626		100,626
	87,372,222	14,068,982	101,441,204
Less: recoveries			
Administrative expenses recovered from Crown agencies		5,736,192	5,736,192
Claim costs recovered from Crown agencies	41,655,930		41,655,930
Recoveries from responsible third parties (subrogation)	6,432,502		6,432,502
Penitentiary inmates compensation recovered	100,626		100,626
	48,189,058	5,736,192	53,925,250
Net expenditures	39,183,164	8,332,790	47,515,954

⁽¹⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽²⁾ Represents the federal Government's net share of administration expenses of provincial boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

EXTERNAL AFFAIRS

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Asia Pacific Economic Council (APEC)—Ministerial/Summit	203,860
Association of South East Asian Nations (ASEAN)—Ministerial	39,909
Chief Justice's Visit to Seoul (EXPO 93)	24,920
Commonwealth Heads of Government Meeting (CHOGM)	261,476
Conférence Ministérielle de la Francophonie	58,017
CSCE Council Meeting and NAC Ministerial Meeting	49,203
G-7 Ministerial Meeting	59,634
G-7 Summit	614,976
La Francophonie—Conférence des Ministres de l'Éducation	21,687
Organization of American States (OAS) General Assembly	50,401
Prime Minister's Visit to Los Angeles and Texas	222,737
Prime Minister's Visit to New York	53,197
Prime Minister's Visit to Europe	510,033
Prime Minister's Visit to Washington	31,925
Prime Minister's Visit to London, Paris and Brussels (NATO Summit)	234,468
Prime Minister's Visit to Mexico	117,742
Sommet de la Francophonie	330,958
United Nations Economic and Social Council (ECOSOC) Meeting	52,426
UNESCO General Conference	41,409
United Nations General Assembly	552,616
World Conference on Human Rights	533,082
Advance visit and start-up costs for Governor General's trip to the Far East	52,621
Cost of External Affairs Participation in World Jobs Summit	36,659
Miscellaneous Conferences and Meetings	137,658
Total	4,291,614

Travel expenses for Canadian representation at international conferences and meetings

*Asia Pacific Economic Council
(APEC)—Ministerial/Summit—\$116,639*

Members of the House of Commons

Chan Hon R, Chrétien Rt Hon J, MacLaren Hon R.

External Affairs

Balloch H, Brown D, Brownrigg C, Calvert P, Cammaert T,
Chapell P, Curtis J, Darisse A, de Chastelain J,
Fieldhouse J, Gompf J, Johnstone V, Kilpatrick A,
Leroux M, Lessard M, Lewis K, Ljungar K, Lloyd P,
Smith A, Snyder J, Tsai M, Waddell D, Weekes J,
Wilson T, Wynne D.

Industry, Science and Technology
Verdun E.

National Defence

Duff E, Feese M, Kendall G.

Prime Minister's Office/Privy Council Office

Cameron D, Carisse J-M, Carle J, Donolo P, Goldenberg E,
Judd J, Legros G, Levesque C, McAdoo M, Pelletier J,
Thérien J, Wilson T.

Royal Canadian Mounted Police

Groulx M, Villeneuve C.

National Revenue

Kidd M.

Secretary of State

Duval J, Kondo M, Kulim S, Martens M.

*Association of South East Asian Nations
(ASEAN)—Ministerial—\$39,909*

Member of the House of Commons

Beatty Hon P.

External Affairs

Balloch H, Brown C, Dhavernas D, Johnstone V, O'Byrne M,
Peck R, Tisch D.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—Continued

Chief Justice's Visit to Seoul (EXPO 93)—\$23,529

External Affairs
 Portelance R.
 Justice
 Cromwell T, Lamer Rt Hon A.
 Other
 Tremblay-Lamer D.

Commonwealth Heads of Government Meeting (CHOGM)—\$167,743

Members of the House of Commons
 McDougall Hon B, McLean Hon W.
 Canadian International Development Agency
 Benoit R, Copeland J.
 External Affairs
 Buschman B, Crowe J, Falardeau L, Guay L, Hubert J-P,
 Johnstone V, Lavertu G, Larochelle J, McKenzie L,
 McMaster C, Moore R, Papas A, Savoie ML, Schwartz M,
 Spector N, Tremblay G.
 Others
 Clarke J, Farmer R.

Conférence Ministérielle de la Francophonie—\$57,334

Deputy of the House of Commons
 Dupuy Hon M.
 Canadian International Development Agency
 Dorval R.
 External Affairs
 Beaudoin D, Bélisle JD, Elliott R, Hubert J-P,
 Marcoux S, Poirier G.
 Canadian Heritage
 Evereklian A.

CSCE Council Meeting and NAC Ministerial Meeting—\$49,203

Member of the House of Commons
 Ouellet Hon A.
 External Affairs
 Cooney G, Dodd D, Johnstone V, Lavertu G, McKellar P,
 Paquette J, Peck R, Sinclair J, Turcotte A, Walker P,
 Wright D.

G-7 Ministerial Meeting—\$47,434

Member of the House of Commons
 McDougall Hon B.
 External Affairs
 Johnstone V, Lambert J, Larose L, Leblanc J,
 Mezzanotte R, Mullin S, Wright S.

G-7 Summit—\$366,982

Members of the House of Commons
 Beatty Hon P, Campbell Rt Hon K, Hockin Hon T,
 Loiselle Hon G.
 External Affairs
 Balloch H, Burge A, Carin B, Caron J, Clugston M,
 Darisse A, Gompf J, Lantz V, Lavertu G, Livermore D,
 MacKenzie D, McDougall D, Morden R, Mullin S, Shannon G,
 Stefanik-Stokoe S, Tisch D, Wright D.
 Finance
 Bernes T, Boucher D, Clark S, Moloney D.

National Defence
 Duchesne Cpl, Hayward MCpl, Wail Cpl.
 Prime Minister's Office/Privy Council Office
 Beauchamp L, Brooman K, Côté C, Dupuis G, Entwistle M,
 Ginn J, Godard J, Gould J, Judd J, Lapointe MJ,
 Legros G, Loiselle F, McLaughlin D, Munnoch S,
 Paterson S, Pilon T, Serre M, Waite W.
 Royal Canadian Mounted Police
 Clément P, Cyr A, Livernoche A, Marcoux A, Marion A,
 Moore T, Pavey G, Valiquette P, Villeneuve C, Waugh M.
 Secretary of State
 Noguchi A, Saito I, Suzuki T.

La Francophonie—Conférence des Ministres de l'Éducation—\$21,687

Canadian International Development Agency
 Zumstein J.
 External Affairs
 Dumas A, Marcoux S.
 Provincial Governments
 Martin N, Parent M, Roy G, Sass PP, St-Onge Y.

Organization of American States (OAS) General Assembly—\$31,375

Member of the House of Commons
 McDougall Hon B.
 External Affairs
 Gooch S, Hickman H, Johnstone V, Landry G, Larose L,
 Mezzanotte R, Mullin S, Sinclair J.
 Secretary of State
 Schultzki D.
 Other
 Farmer R.

Prime Minister's Visit to Los Angeles and Texas—\$203,822

Member of the House of Commons
 Mulroney Rt Hon B.
 External Affairs
 de Chastelain J, Hammill J.
 Prime Minister's Office/Privy Council Office
 Aisenstadt J, Beauchamp L, Brooman K, Burke M, Clarke J,
 Côté C, Cross K, D'Entremont K, Ellacott S, Entwistle M,
 Ginn K, Godard J, Guénette N, Judd J,
 Lalonde H, Laurin A, Leclerc M, McLaughlin D,
 Munnoch S, Peck S, Pilon T, Robillard L, Prusakowski T,
 Smith P, Terrien P.
 Royal Canadian Mounted Police
 Beauparlant G, Groulx M, Jané B, Riendeau C.

Prime Minister's Visit to New York—\$53,095

Member of the House of Commons
 Mulroney Rt Hon B.
 Prime Minister's Office/Privy Council Office
 Aisenstadt J, Brooman K, Clarke J, Côté C, Cross K,
 D'Entremont K, Ellacott S, Entwistle M, Faubert M,
 Ginn K, Godard J, Judd J, Lalonde H, Laurin A,
 Munnoch S, Smith P.
 Royal Canadian Mounted Police
 Jané B, Riendeau C.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—Continued

Prime Minister's Visit to Europe—\$412,339

Member of the House of Commons
Mulroney Rt Hon B.
External Affairs
Gryndahl I.
National Defence
Coderre K, Gill V, Gagnon J, Grégoire J, Lavigne J,
Pratte J, Singer B, Vezina J.
Prime Minister's Office/Privy Council Office
Aisenstadt J, Anderson D, Beauchamp L, Brooman K,
Cameron D, Clarke J, Côté C, Cross K, D'Entremont K,
Dupuis G, Ellacott S, Entwistle M, Faubert M,
Ginn K, Godard J, Gould J, Guénette N, Judd J,
Lalonde H, Lapointe M, Laurin A, Leclerc M, Legros G,
McLaughlin D, McNee J, Munnoch S, Paterson S, Pilon T,
Prusakowski T, Robillard L, Smith P, Terrien P,
Wilson T.
Secretary of State
Kiriloff N, Meisl M.

Prime Minister's Visit to Washington—\$25,151

Member of the House of Commons
Mulroney Rt Hon B.
Prime Minister's Office/Privy Council Office
Aisenstadt J, Brooman K, Cross K, D'Entremont K,
Ellacott S, Entwistle M, Ginn K, Godard J, Judd J,
Lalonde H, Laurin A, Munnoch S, Prusakowski T, Smith P.

*Prime Minister's Visit to London, Paris and Brussels**(NATO Summit)—\$185,571*

Members of the House of Commons
Chrétien Rt Hon J, Ouellet Hon A.
External Affairs
Bogdan A, Johnstone V, Lavertu G, Pearson M, Peck R,
Portelance R.
National Defence
Bradette J, Ginn C, Jones S, Landry J, Lowerson B,
Tremblay J.
Prime Minister's Office/Privy Council Office
Brooman K, Cameron D, Carisse J, Carle J, Faubert M, Hosek C,
Judd J, Laurin A, Legros G, Lévesque C, McAdoo M,
Parisot P, Pelletier J, Pilon T, Prusakowski T,
Thérien J.

Prime Minister's Visit to Mexico—\$19,168

Member of the House of Commons
Chrétien Rt Hon J.
External Affairs
Portelance R.
Prime Minister's Office/Privy Council
Bartleman J, Brooman K, Carisse J-M, Carle J,
Chrétien C, Donolo P, Goldenberg E, Legros G,
Lévesque C, McAdoo M, Pelletier J, Pilon T, Thérien J.
Secretary of State
Daguerre-Massieu C.

Sommet de la Francophonie—\$232,239

Deputy of the House of Commons
Hudon J-G.
Canadian International Development Agency
Couture R.
External Affairs
Bouchard B, Boucher C, De Lorimier L, Elliott R,
Fortin J, Gagnon Y, Hubert J-P, Lafond C, Laprade S,
Laroche J, Lavertu G, Leduc A, Legendre D, Marcoux S,
Marsden-Dole P, Masse L, Poirier G, Savard G,
Villeneuve M.
Canadian Heritage
Labrie J, Landry A.
Provincial Governments
Pouliot G, Praznik D.
Others
Boudreau A, Lanteigne C, Ouellette R.

*United Nations Economic and Social Council (ECOSOC)
Meeting—\$52,426*

Canadian International Development Agency
Carmichael J, Lévesque M, Volkoff A.
External Affairs
Baillargeon C, Buchan G, Fréchette L, Kessel A,
Staruch D, Tellier A, White M.
National Health and Welfare
Demers G.

UNESCO General Conference—\$40,769

Auditor General
Minto S.
External Affairs
Bernard-Meunier M.
Provincial Governments
Bergeron M, Decker Hon C.
Canadian Commission for UNESCO
Giorgi I, Launay V, Naldrett A, Phillips C, Runte R,
Taylor Dr. F.
Other
Whyte F.

United Nations General Assembly—\$475,987

Members of the House of Commons
Beatty Hon P, Campbell Rt Hon K, McLean Hon W.
Auditor General
Orr J.
External Affairs
Allen J, Arpin J, Baillargeon C, Baird J, Basu P,
Bird S, Carmichael J, Dion A, Dodd S, Galpin A,
Girtel K, Hearty G, Hynes R, Irish J, Jansen R,
Johnstone BV, Kirsch P, Lacost G, Lamarre A, Laroche N,
Lavertu G, Mach M, Malone D, Marantz D, Mason M,
Maund D, McMaster C, Merfield R, Miller B, Moran S,
Morden R, Noel H, Peck R, Perron M, Sinclair D,
St. Onge M, Strauss H, Sunderland S, Taschereau F,
Vachon K, Walma G.
National Defence
St. Cyr P.

EXTERNAL AFFAIRS

Travel expenses for Canadian representation at international conferences and meetings—*Concluded*

Prime Minister's Office/Privy Council Office
Beauchamp L, Brooman K, Dupuis G, Ginn K, Judd J,
Laurin A, Munnock S, Prusakowski T.
Others
Touchette J, Neary P, Oliver M.

Hepburn L, Hynes R, Johnstone V, Kessel A, Larochelle J,
Larose L, Lorrain T, Mallon E, Marantz D, Marici L,
Mezzanotte R, Mullin S, Norton L, Park A, Petit P,
Raymond V, Touchette J, Trotter J,
Winter de Varennes C, Von Nostitz M, Wright G.
Others
D'Auray M, Jackson R, Leclair M, Lee B, Levesque F.

World Conference on Human Rights—\$331,270

Members of the House of Commons
Littlechild W, McDougall Hon B.
External Affairs
Boulet D, Buck K, Campeau M, Daoust S, Dion A, Fortin L,

PARLIAMENT

House of Commons

Salaries of parliamentary secretaries to ministers paid in 1993-94

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development December 6, 1993 to December 5, 1994 ...	3,359	Dobbie D	Minister of Consumer and Corporate Affairs and Minister of State (Agriculture) May 8, 1992 to May 7, 1993	
Attewell W	Prime Minister September 1, 1993 to September 8, 1993 ..	233		Minister for Consumer and Corporate Affairs and Minister of State (Indian Affairs and Northern Development) May 8, 1993 to September 8, 1993	
Augustine J	Prime Minister December 6, 1993 to December 5, 1994 ...	3,359		Minister of the Environment September 1, 1993 to September 8, 1993 ..	4,608
Belsher R	Minister of Fisheries and Oceans and Minister for the Atlantic Canada Opportunities Agency May 8, 1992 to September 8, 1993	4,608	Domm B	Minister for Science May 8, 1992 to May 7, 1993	
Bevilacqua M	Minister of Employment and Immigration and Minister of Labour (Minister of Human Resources) December 6, 1993 to December 5, 1994 ...	3,359		Minister for Science and Minister of State (Small businesses and Tourism) May 8, 1993 to September 8, 1993	4,608
Blackburn J-P	Minister of National Defence September 1, 1993 to September 8, 1993 ..	233	Duhamel R J	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1993 to December 5, 1994 ...	3,359
Boyer P	Minister of National Defence May 8, 1992 to March 23, 1993 Minister of Industry, Science and Technology March 23, 1993 to August 31, 1993 Deputy Prime Minister, Minister of Industry Science and Technology and Minister of Consumer and Corporate Affairs September 1, 1993 to September 8, 1993 ..	4,608	Duplessis S	Minister of External Relations and Minister of State (Indian Affairs and Northern Development) May 8, 1992 to May 7, 1993 Minister of External Relations and Minister of State (Seniors) May 8, 1993 to September 8, 1993 Secretary of State for External Affairs September 1, 1993 to September 8, 1993 ..	4,608
Cardiff M	Minister of Agriculture May 8, 1992 to September 8, 1993	4,608	English J	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) December 6, 1993 to December 5, 1994 ...	3,359
Catterall M	President of the Treasury Board December 6, 1993 to December 5, 1994 ...	3,359	Flis J	Secretary of State for External Affairs (Minister of Foreign Affairs) December 6, 1993 to December 5, 1994 ...	3,359
Champagne M	Minister of Forestry May 8, 1992 to August 31, 1993 Minister of Energy, Mines and Resources March 11, 1993 to August 31, 1993 Minister of Energy, Mines and Resources and Minister of Forestry September 1, 1993 to September 8, 1993 ..	4,608	Fontana J	Minister of Transport December 6, 1993 to December 5, 1994 ...	3,359
Clancy M	Secretary of State of Canada (Minister of Citizenship and Immigration) December 6, 1993 to December 5, 1994 ...	3,359	Fry H	Minister of National Health and Welfare (Minister of Health) December 6, 1993 to December 5, 1994 ...	3,359
Clark L	Minister of the Environment May 8, 1992 to September 8, 1993	4,375	Gagnon P	Solicitor General of Canada December 6, 1993 to December 5, 1994 ...	3,359
Della Noce V	Secretary of State of Canada and Minister of Multiculturalism and Citizenship May 8, 1992 to September 8, 1993	4,608	Greene B	President of the Treasury Board September 1, 1993 to September 8, 1993 ..	233
Dhaliwal H	Minister of Fisheries and Oceans December 6, 1993 to December 5, 1994 ...	3,359	Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage) December 6, 1993 to December 5, 1994 ...	3,359

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1993-94—Continued

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Guilbault J-G	Minister of Supply and Services May 8, 1992 to August 31, 1993 Minister of Supply and Services and Minister of Public Works September 1, 1993 to September 8, 1993 ..	4,608	Milliken P	Leader of the Government in the House of Commons December 6, 1993 to December 5, 1994 ...	3,359
Gustafson Hon L	Prime Minister May 8, 1992 to September 8, 1993	1,609	Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs (Minister of Industry) December 6, 1993 to December 5, 1994 ...	3,359
Harb M	Minister for International Trade December 6, 1993 to December 5, 1994 ...	3,359	Moore B	Minister of National Revenue May 8, 1992 to September 8, 1993	4,608
Harvey A	Prime Minister March 11, 1993 to September 8, 1993 Minister of Indian Affairs and Northern Development September 1, 1993 to September 8, 1993 ..	4,608	Nicholson Hon R	Minister of Justice and Attorney General of Canada May 8, 1992 to May 7, 1993 Minister of Justice, Attorney General of Canada and Minister of State (Agriculture) May 8, 1993 to September 8, 1993	2,450
Hudon J-G	President of the Queen's Privy Council for Canada and Minister responsible for Constitutional Affairs May 8, 1992 to September 8, 1993	4,375	Plourde A	Minister for International Trade May 8, 1992 to March 11, 1993 Minister of Employment and Immigration March 11, 1993 to August 31, 1993 Minister of Employment and Immigration and Minister of Labour September 1, 1993 to September 8, 1993 ..	4,608
Hughes K G	Deputy Prime Minister, Minister of Industry Science and Technology and Minister of Consumer and Corporate Affairs September 1, 1993 to September 8, 1993 ..	233	Reid Hon R	Minister of Indian Affairs and Northern Development May 8, 1992 to September 8, 1993	2,450
James K	Minister of Labour May 8, 1992 to March 11, 1993 Secretary of State for External Affairs March 11, 1993 to September 8, 1993	4,608	Richardson L	Minister of Transport May 8, 1992 to September 8, 1993	4,608
Kempling W J	President of the Treasury Board and Minister of State (Finance) May 8, 1992 to September 8, 1993	4,375	Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources) December 6, 1993 to December 5, 1994 ...	3,359
Langlois C A	Minister of Industry, Science and Technology May 8, 1992 to May 7, 1993 Minister of National Defence March 23, 1993 to September 8, 1993 Leader of the Government in the House of Commons May 8, 1993 to August 31, 1993 Solicitor General of Canada and Leader of the Government in the House of Commons September 1, 1993 to September 8, 1993 ..	4,608	Robitaille J-M	Minister of State (Finance and Privatization) March 11, 1993 to September 8, 1993 Minister of Finance September 1, 1993 to September 8, 1993 ..	4,608
Lincoln C	Deputy Prime Minister and Minister of the Environment December 6, 1993 to December 5, 1994 ...	3,359	Roy-Arcelin N	Minister of Communications May 8, 1992 to August 31, 1993 Secretary of State of Canada and Minister of Communications September 1, 1993 to September 8, 1993 ..	4,608
MacLellan R	Minister of Justice and Attorney General for Canada December 6, 1993 to December 5, 1994 ...	3,359	Scott Hon W C	Minister of Veterans Affairs May 8, 1992 to September 8, 1993	4,375
Mifflin F J	Minister of National Defence and Minister of Veterans Affairs December 6, 1993 to December 5, 1994 ...	3,359	Shields J	Minister of Employment and Immigration May 8, 1992 to March 11, 1993 Minister of Labour March 11, 1993 to August 31, 1993 Minister of Employment and Immigration and Minister of Labour September 1, 1993 to September 8, 1993 ..	4,608

PARLIAMENT
House of Commons

Salaries of parliamentary secretaries to ministers paid in 1993-94—Concluded

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Sparrow Hon B J	Minister of National Health and Welfare May 8, 1992 to September 8, 1993	2,450	Vanciel L	Minister of Agriculture (Minister of Agriculture and Agri-Food) December 6, 1993 to December 5, 1994 . . .	3,359
Tardif M B	Solicitor General of Canada May 8, 1992 to September 8, 1993 Minister of National Health and Welfare September 1, 1993 to September 8, 1993 . .	4,608	Walker D	Minister of Finance December 6, 1993 to December 5, 1994 . . .	3,359
Tremblay Marcel R	Minister of State (Fitness and Amateur Sport), Minister of State (Youth) and Deputy Leader of the Government in the House of Commons May 8, 1992 to March 11, 1993 Deputy Prime Minister and Minister of Finance March 11, 1993 to September 8, 1993 Minister of Justice, Attorney General of Canada and President of the Queen's Privy Council for Canada September 1, 1993 to September 8, 1993 . .	4,608	Whelan S	Minister of National Revenue December 6, 1993 to December 5, 1994 . . .	3,359
			Worthy D	Minister of Public Works May 8, 1992 to September 8, 1993 Minister of International Trade September 1, 1993 to September 8, 1993 . .	4,608
					201,416

⁽¹⁾ The dates indicated represent the period of appointment(s).

PARLIAMENT **The Senate**

Statement of sessional and expense allowances, travel and office expenses paid in 1993-94⁽¹⁾

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,300	10,100	59,522	7,005	Jessiman D J	54,705	8,579	35,013	13,771
Andreychuk R	64,377	10,100	39,667	3,619	Johnson J	64,300	10,100	45,177	41,849
Angus D	52,056	8,164	8,300	9,371	Kelleher J F	63,880	9,680	38,608	2,602
Estate of late					Kelly W M	64,300	10,100	31,811	43,100
Argue H			847		Allowance as				
Atkins N K	64,180	9,979	37,117	8,460	Government Whip	4,437			
Austin J	64,300	10,100	32,520	33,892	Allowance as				
Balfour J	64,300	10,100	21,325	4,852	Opposition Whip	293			
Barootes E W	9,594	1,520	22,039	3,198	Kenny C	64,300	10,100	29,328	49,550
Beaudoin G	64,060	10,100	157	46,999	Keon W J	64,060	9,860		35,788
Beaulieu M	62,920	8,660	9,346	17,657	Kinsella N A	64,300	10,100	38,703	32,038
Berntson E A	63,880	9,500	77,113	7,346	Allowance as				
Allowance as Deputy					Opposition Whip	1,200			
Leader of the					Kirby M	64,300	10,100	32,426	39,686
Opposition	2,350				Kolber L	62,260	8,060	4,222	2,577
Bolduc R	64,300	10,100	12,973	9,492	Lang D A	63,700	9,500		
Bonnell L	64,300	10,100	22,046	15,117	Lavoie-Roux T	64,300	10,100	7,747	9,969
Bosa P	64,300	10,100	12,466	1,908	Lawson E M	64,000	9,800	26,794	27,022
Buchanan J	64,300	10,100	49,930	33,566	Lebreton M	50,625	7,939	2,474	18,393
Carney P	64,300	10,100	30,415	48,334	Leblanc R	64,300	10,100	43,233	52,039
Chaput-Rolland S	64,300	10,100	17,963	35,756	Allowance as Speaker of				
Charbonneau G	64,300	10,100	6,842	50,754	the Senate	9,833			
Allowance as Speaker of					Lewis P D	63,940	9,740	23,087	270
the Senate	21,141				Lucier P	64,300	10,100	47,028	4,707
Cochrane E	64,300	10,100	34,848	49,804	Lynch-Staunton J	64,300	10,100	8,083	10,962
Cogger M B	63,940	9,740	4,266	19,948	Allowance as:				
Cohen E J	53,130	8,332	17,439	16,350	Deputy Leader of				
Comeau G J	64,300	10,100	34,658	41,266	the Government	8,816			
Cools A C	64,300	10,100	33,419	52,317	Deputy Leader of				
Corbin E	64,300	10,100	20,268	44,798	the Opposition	1,059			
Davey K	64,180	9,980	16,856	14,791	Leader of the				
David P P	64,300	10,100	2,250	256	Opposition	7,037			
De Bane P	64,120	9,920	29,453	41,442	MacDonald F	64,300	10,100	40,547	35,330
Desmarais J N	53,130	8,332	8,711	2,350	MacDonald J M	64,240	10,040	13,003	5,465
Deware M M	64,120	9,920	16,276	24,923	MacEachen A J	64,300	10,100	18,636	14,780
Di Nino C	64,300	10,100	16,616	19,650	Macquarrie H	64,300	10,100	18,979	26,710
Doddy C W	64,300	10,100	27,540	127	Marchand L	64,300	10,100	36,777	15,524
Doyle R J	64,300	10,100	6,798	579	Marshall J	64,300	10,100	27,769	48,991
Everett D D	49,802	6,258	16,090	187	Meighen M A	63,880	9,680	25,371	29,663
Eyton J T	64,120	9,920	11,966	14,015	Molgat G L	64,300	10,100	56,167	46,139
Fairbairn J	64,300	10,100	49,019	29,538	Allowance as Deputy				
Forrestall J M	64,300	10,100	41,577	42,590	Leader of the				
Frith R	64,300	10,100	25,234	31,711	Government	5,794			
Allowance as Leader					Allowance as Deputy				
of the Opposition	14,057				Leader of the				
Ghitter R	64,392	10,100	25,829	25,449	Opposition	5,561			
Gigantes P D	64,300	10,100	26,016	46,876	Molson H de M	10,800	1,683	486	
Grafstein J S	64,060	9,860	12,938	351	Muir R	64,300	10,100	6,297	21,291
Graham B A	64,300	10,100	61,784	54,844	Murray L	64,300	10,100	20,277	22,882
Grimard N	64,300	10,100	34,311	47,291	Allowance as				
Gustafson L J	54,705	8,579	28,998	36,094	Opposition Leader				
Haidasz S	64,300	10,100	13,911	49,894	of the Government	2,681			
Hastings E	64,300	10,100	57,125	16,167	Neiman J	64,300	10,100	16,937	2,708
Hays D P	64,300	10,100	42,528	51,181	Nolin P C	50,625	7,939	6,219	26,375
Hebert J	64,300	10,100	6,027	46,771	Nurgitz N	(44)			
Allowance as					Oliver D H	64,300	10,100	54,348	46,320
Opposition Whip	2,840				Olson H A	64,300	10,100	35,124	26,001
Allowance as					Ottenheimer G	64,300	10,100	36,399	11,991
Government Whip	2,917				Perrault R J	64,300	10,100	42,399	9,677

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1993-94⁽¹⁾—Concluded

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Petten W J	64,300	10,100	29,479	1,668	Spivak M	64,300	10,100	29,393	36,304
Phillips O H	64,300	10,100	45,547	20,667	Stanbury R J	63,520	9,320	16,012	42,685
Pitfield P M	62,740	8,540	2,745	26,215	Stewart J B	64,300	10,100	18,814	9,099
Poitras J M	9,594	1,520	5,977	5,461	St-Germain G	49,731	7,799	38,993	18,896
Prud'homme M	54,705	8,579	9,636	19,875	Stollery P	64,300	10,100	29,423	35,263
Riel M	63,580	9,380	13,890	6,704	Stratton T R	64,392	10,100	27,551	43,664
Rivest J-C	64,377	10,040	8,772	35,788	Sylvain J	64,300	10,100	9,130	5,609
Rizzuto P	64,240	10,040	8,642	42,141	Theriault L N	64,300	10,100	55,957	9,466
Robertson B M	64,240	10,100	26,019	23,633	Thompson A	64,300	10,100	2,055	5,218
Roberge F	54,705	8,579	5,673	16,386	Tkachuk D	52,414	8,220	43,828	28,996
Robichaud L J	64,300	10,100	7,738	49,685	Twinn W P	62,560	8,360	30,974	6,568
Ross J W	9,534	1,460	10,875	5,859	Watt C	64,300	10,100	31,560	19,648
Rossiter E	64,300	10,100	24,051	17,960	Wood D	64,300	10,100	8,091	42,819
Simard J-M ⁽²⁾	64,300	10,100	28,597	71,897					
Sparrow H O	64,300	10,100	27,234	40,327		6,662,985	1,019,901	2,649,464	2,621,557

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995. Recovery action was undertaken in 1993-94 by the administration to recover increases previously paid in 1992-93.

⁽²⁾ This amount is partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

PARLIAMENT

House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
\$	\$	\$	\$	\$	\$	\$	\$
Abbott J	28,045	9,276	29,424	Boudria D	64,300	21,275	23,472
Ablonczy D	28,045	9,276	28,629	<i>Allowance as Deputy</i>			
<i>Allowance as Chief Other</i>				<i>Government Whip</i>	3,042		
<i>Opposition Party Whip</i>	2,979			Bourgault L	36,255	11,999	4,268
Adams P	28,045	9,276	7,447	Boyer P	36,255	11,999	28,959
Alcock R	28,045	9,276	23,553	Breaugh M	36,255	11,999	14,138
Allmand Hon W	64,300	21,275	21,903	Breitkreuz C	28,045	11,410	27,400
Althouse V	64,300	26,175	51,158	Breitkreuz G	28,045	9,276	20,805
Anawak J I	64,300	28,175	143,559	Brewin J F	36,255	11,999	49,514
Anderson E	36,255	11,999	19,821	Bridgman M	28,045	9,276	17,606
Anderson Hon D	28,045	9,276	24,384	Brien P	28,045	9,276	15,487
Andre Hon H	36,255	11,999	68,076	Brightwell A H H	36,255	11,999	19,929
Angus I	36,255	11,999	37,036	Browes Hon P A	36,255	11,999	25,887
<i>Allowance as Chief</i>				Brown B	28,045	9,276	12,269
<i>Other Party Whip</i>	4,375			Brown J	28,045	9,276	23,376
Arseneault G H	64,300	21,275	50,897	Brushett D	28,045	9,276	18,936
Assad M	64,300	21,275	22,095	Bryden J	28,045	9,276	12,008
Assadourian S	28,045	9,276	14,191	Butland S	36,255	11,999	26,748
Asselin G	28,045	9,276	19,158	Caccia Hon C L	64,300	21,275	32,065
Atkinson K	36,255	11,999	17,725	Cadieux Hon P H	30,132	9,974	4,933
Attewell W	36,255	11,999	20,237	Calder M	28,045	9,276	13,417
Augustine J	28,045	9,276	13,529	Callbeck C			2,645
Axworthy C	64,300	21,275	60,872	Campbell B	28,045	9,276	17,818
Axworthy Hon L	64,300	21,275	72,332	Campbell C	36,255	11,999	22,939
Bachand C	28,045	9,276	8,134	Campbell Rt Hon K	36,255	11,999	10,862
Baker G S	64,300	26,175	95,535	Cannis J	28,045	9,276	11,755
Bakopanos E	28,045	9,276	11,809	Canuel R	28,045	9,276	18,962
Barnes S	28,045	9,276	15,845	Cardiff M	36,255	11,999	30,584
Barrett D	36,255	11,999	42,476	Caron A	28,045	9,276	13,321
Beatty Hon P	36,255	11,999	25,322	Casey B	36,255	11,999	20,608
Beaumier C	28,045	9,276	8,207	Catterall M	64,300	21,275	8,929
Bélair R	64,300	26,175	61,818	Cauchon M	28,045	9,276	3,821
Bélisle R	28,045	9,276	5,972	Chadwick H	36,255	11,999	12,580
Bellehumeur M	28,045	9,276	10,040	Chamberlain B	28,045	9,276	17,490
Bellemare E	64,300	21,275	4,732	Champagne Hon A	36,255	11,999	8,659
Belsler R	36,255	11,999	45,708	<i>Allowance as Deputy</i>			
Benjamin L	36,255	11,999	46,403	<i>Speaker and Chairperson of</i>			
Benoit L E	28,045	9,276	24,465	<i>Committees of the Whole</i>	20,424		
Berger D	64,300	21,275	20,228	Champagne M	36,255	11,999	13,590
Bergeron S	28,045	9,276	4,896	Chan Hon R	28,045	9,276	31,787
Bernier G	64,300	21,275	42,124	Charest Hon J J	64,300	21,275	17,575
Bernier M	28,045	9,276	13,135	Chartrand G	36,255	11,999	10,958
Bernier Y	28,045	9,276	32,557	Chatters D	28,045	11,410	28,417
Bertrand G	36,255	11,999	13,070	Chrétien Rt Hon J	64,300	21,275	38,527
Bertrand R	28,045	9,276	12,869	<i>Allowance as Leader</i>			
Bethel J	28,045	9,276	30,160	<i>of the Opposition</i>	28,976		
Bevilacqua M	64,300	21,275	46,982	Chrétien J-G	28,045	9,276	17,094
Bhaduria J	28,045	9,276	13,731	Clancy M	64,300	21,275	42,268
Bird J W Bud	36,255	11,999	27,475	Clark Rt Hon C J	36,255	14,765	26,934
Bjornson D	36,255	11,999	35,648	Clark L	36,255	11,999	57,059
Black D	36,255	11,999	46,753	Clifford T	36,255	11,999	48,195
Blackburn D	10,633	3,525	6,757	Cohen S	28,045	9,276	19,308
Blackburn J-P	36,255	11,999	27,408	Cole J E	36,255	11,999	19,266
Blaikie B	64,300	21,275	55,107	<i>Allowance as Deputy</i>			
Blais Hon P	36,255	11,999	42,144	<i>Government Whip</i>	4,375		
Blenkarn D	36,255	11,999	13,282	Collenette Hon D	28,045	9,276	8,389
Blondin-Andrew Hon E	64,300	28,175	119,539	Collins B	28,045	9,276	32,786
Bodnar M	28,045	9,276	24,108	Collins Hon M	36,255	11,999	43,322
Bonin R	28,045	9,276	11,289	Comuzzi J	64,300	26,175	45,149
Bosley Hon J W	36,255	11,999	36,767	Cook C			10,257
Bouchard Hon B	13,674	4,531	16,281	Cooper A	28,164	11,474	52,124
Bouchard Hon L	64,300	21,275	27,864	Copps Hon S	64,300	21,275	42,726
<i>Allowance as Leader of the</i>				Corbeil Hon J	36,255	11,999	12,589
<i>Official Opposition</i>	20,049			Corbett R	36,255	11,999	32,077

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Côté Y	36,255	11,999	26,454	Fontaine G	36,255	11,999	25,452
Couture C	36,255	11,999	12,087	Fontana J	64,300	21,275	34,399
Cowling M	28,045	9,276	23,990	Forseth P E	28,045	9,276	37,755
Crawford R	64,300	21,275	28,070	Foster M	36,255	11,999	34,582
Crête P	28,045	9,276	14,791	Fraser Hon J A	36,255	11,999	30,858
Crosbie Hon J C	36,255	11,999	43,758	<i>Allowance as Speaker of the House of Commons</i>	37,938		
Crosby H E	36,255	11,999	43,910	Frazier J	28,045	9,276	22,091
Culbert H	28,045	9,276	22,144	Fretz G	36,255	11,999	30,369
Cummins J	28,045	9,276	45,003	Friesen B	36,255	11,999	54,026
Dalphond-Guiral M	28,045	9,276	5,739	Fry H	28,045	9,276	43,158
<i>Allowance as Deputy Official Opposition Whip</i>	2,938			Fulton J	36,255	14,765	69,206
Danis Hon M	36,255	11,999	8,407	Funk R	36,255	14,765	57,246
Darling S	36,255	11,999	10,384	Gaffney B	64,300	21,275	4,080
Daviault M	28,045	9,276	6,546	Gagliano A	64,300	21,275	19,272
Debien M	28,045	9,276	6,913	<i>Allowance as Chief Opposition Whip</i>	7,847		
DeBlois C	36,255	11,999	31,646	<i>Allowance as Chief Government Whip</i>	5,353		
<i>Allowance as Assistant Deputy Chairman of Committees of the Whole</i>	6,125			Gagnon C	28,045	9,276	13,589
de Cotret Hon R	13,496	4,472	4,831	Gagnon P	28,045	9,276	16,383
de Jong S	64,300	21,275	55,610	Galloway R	28,045	9,276	19,597
Della Noce V	36,255	11,999	10,055	Gardiner B L	36,255	14,765	53,721
de Savoye P	28,045	9,276	14,233	Gauthier J-R	64,300	21,275	4,495
Deshaies B	28,045	11,410	13,896	Gauthier M	28,045	9,276	20,172
Desjardins G	36,255	11,999	31,528	<i>Allowance as Official Opposition House Leader</i>	9,784		
DeVillers P	28,045	9,276	9,556	Gérin F	36,255	11,999	19,640
Dhaliwal H	28,045	9,276	46,996	Gerrard Hon J	28,045	9,276	19,724
Dick Hon P W	36,255	11,999	9,552	Gibeau M	36,255	11,999	11,027
Dingwall Hon D C	64,300	21,275	56,008	Gilmour B	28,045	9,276	30,125
<i>Allowance as Official Opposition House Leader</i>	14,057			Godfrey J	28,045	9,276	18,989
Dionne M A	36,255	11,999	19,364	Godin M	28,045	9,276	7,282
Discepola N	28,045	9,276	7,453	Goodale Hon R	28,045	9,276	6,254
Dobbie D	36,255	11,999	41,904	Gouk J	28,045	9,276	44,252
Donam B	36,255	11,999	23,838	Graham B	28,045	9,276	16,395
Dorin M W	36,255	11,999	33,776	Gray D	36,255	11,999	48,166
Dromisky S	28,045	9,276	18,228	Gray Hon H	64,300	21,275	39,105
Dubé A	28,045	9,276	8,919	Greene B	36,255	11,999	17,001
Duceppe G	64,300	21,275	29,345	Grey D	64,300	21,275	54,011
<i>Allowance as Chief Official Opposition Whip</i>	5,427			Grose I	28,045	9,276	7,072
Duhamel R J	64,300	21,275	63,952	Grubel H	28,045	9,276	36,354
Dumas M	28,045	9,276	4,448	Guarnieri A	64,300	21,275	29,865
Duncan J	28,045	11,410	31,796	Guay M	28,045	9,276	7,243
Duplessis S	36,255	11,999	19,770	Guilbault J-G	36,255	11,999	16,584
Dupuy Hon M	28,045	9,276	5,162	Guimond M	28,045	9,276	16,250
Easter W	28,045	9,276	21,859	Gustafson Hon L	9,768	3,239	14,342
Edmonston P	36,255	11,999	9,278	Halliday B	36,255	11,999	22,689
Edwards Hon J S	36,255	11,999	76,617	Hanger A	28,045	9,276	25,070
Eggleton Hon A	28,045	9,276	6,291	Hamrahan H	28,045	9,276	24,435
English J	28,045	9,276	15,468	Harb M	64,300	21,275	1,056
Epp Hon J	26,912	8,909	36,821	Harper Ed	28,045	9,276	12,076
Epp K	28,045	9,276	21,962	Harper Elijah	28,045	11,410	51,058
Fee D	36,255	11,999	39,519	Harper S	28,045	9,276	18,717
Feltham L	36,255	11,999	60,375	Harris R	28,045	11,410	45,735
Ferguson Hon R	36,255	11,999	28,857	Hart J	28,045	9,276	33,211
Ferland M	36,255	11,999	16,562	Harvard J	64,300	21,275	48,321
Fewchuk R	28,045	9,276	25,390	Harvey A	36,255	11,999	19,428
Fillion G	28,045	9,276	17,304	Harvey R	36,255	11,999	31,285
Finestone Hon S	64,300	21,275	16,964	Hawkes J	36,255	11,999	47,703
Finlay J	28,045	9,276	13,398	<i>Allowance as Chief Government Whip</i>	6,203		
Fisher R	36,255	11,999	24,792	Hayes S	28,045	9,276	32,416
Flis J	64,300	21,275	24,322	Heap D	36,255	11,999	13,643

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
\$	\$	\$	\$	\$	\$	\$	\$
Hermanson E	28,045	9,276	36,828	Layton Hon R E J	36,255	11,999	25,926
<i>Allowance as Other</i>				Lebel G	28,045	9,276	12,507
<i>Opposition Party House Leader</i>	3,703			LeBlanc F G	64,300	21,275	34,331
Hickey B	28,045	9,276	29,592	Leblanc N	64,300	21,275	11,559
Hicks B	36,255	11,999	22,036	Lee D	64,300	21,275	25,271
Hill G	28,045	9,276	25,329	Lefebvre R	28,045	9,276	21,308
Hill J	28,045	11,410	27,739	Leroux G	28,045	9,276	11,170
Hockin Hon T	36,255	11,999	23,152	Leroux J H	28,045	9,276	8,893
Hoeppner J E	28,045	9,276	20,158	Lewis Hon D	36,255	11,999	7,996
Hogue J-P	36,255	11,999	13,421	Lincoln C	28,045	9,276	4,548
Holtmann F	36,255	11,999	53,681	Littlechild W	36,255	11,999	40,007
Hopkins L	64,300	21,275	14,016	Loiselle Hon G	36,255	11,999	11,452
Horner B	36,255	11,999	16,366	Loney J	28,045	9,276	29,733
Horning A	36,255	11,999	76,937	Lopez R	36,255	11,999	13,761
Hovdebo S	36,255	11,999	42,441	Loubier Y	28,045	9,276	9,401
Hubbard C	28,045	9,276	17,601	MacAulay Hon L	64,300	21,275	64,256
Hudon J-G	36,255	11,999	14,504	MacDonald Hon D	36,255	11,999	40,534
Hughes K G	36,255	11,999	84,067	MacDonald R	64,300	21,275	62,788
Hunter L	36,255	11,999	40,029	MacDougall J A	36,255	14,765	21,447
Ianno T	28,045	9,276	12,743	MacKay Hon E M	36,255	11,999	38,496
Iftody D	28,045	9,276	22,069	MacLaren Hon R	64,300	21,275	49,399
Irwin Hon R	28,045	9,276	19,137	MacLellan R	64,300	21,275	51,374
Jackson O L	28,045	9,276	16,506	MacWilliam, L D	36,255	11,999	82,088
Jacob J-M	28,045	9,276	11,168	Maheu S	64,300	21,275	14,684
Jacques C	36,255	11,999	16,227	<i>Allowance as Deputy</i>			
James K	36,255	11,999	29,051	<i>Chairperson of Committees</i>			
Jelinek Hon O	36,255	11,999	25,405	of the Whole	2,145		
Jennings D	28,045	9,276	40,059	Malhi G	28,045	9,276	14,682
Johnson A	36,255	11,999	67,952	Malone A	36,255	11,999	49,492
Johnston D	28,045	9,276	27,658	Maloney J	28,045	9,276	10,181
Jonas J-L	36,255	11,999	35,482	Manley Hon J	64,300	21,275	15,821
Jordan J	64,300	21,275	18,800	Manning P	28,045	9,276	30,378
Jourdenais F	36,255	11,999	10,135	<i>Allowance as Other</i>			
Kaplan Hon B	36,255	11,999	23,748	<i>Opposition Party Leader</i>	12,046		
Karpoff J	36,255	11,999	28,859	Marchand J-P	28,045	9,276	13,701
Karygiannis J	64,300	21,275	17,984	Marchi Hon S	64,300	21,275	44,921
Kempling W J	36,255	11,999	14,559	Marin C-E	36,255	11,999	38,345
Kerpan A	28,045	9,276	22,681	Marleau Hon D	64,300	21,275	30,665
Keyes S	64,300	21,275	35,853	<i>Allowance as Deputy</i>			
Kilger B	64,300	21,275	28,621	<i>Opposition Whip</i>	4,438		
<i>Allowance as Assistant</i>				Martin K	28,045	9,276	25,978
<i>Deputy Chairman of Committees</i>				Martin Hon P	64,300	21,275	34,099
of the Whole	2,145			Martin Hon S	36,255	11,999	9,364
Kilgour D	64,300	21,275	55,775	Masse Hon M	36,255	11,999	9,482
<i>Allowance as Deputy</i>				Massé Hon M	28,045	9,276	
<i>Speaker and Chairman of</i>				Mayer Hon C J	36,255	11,999	46,554
<i>Committees of the Whole</i>	5,251			Mayfield P W	28,045	11,410	29,550
Kindy A	36,255	11,999	34,779	Mazankowski Rt Hon D F	36,255	11,999	36,982
Kirkby G	28,045	11,410	33,168	McClelland I	28,045	9,276	25,297
Knutson G	28,045	9,276	14,780	McCormick L	28,045	9,276	9,001
Koury A	36,255	11,999	15,456	McCreath Hon P L	36,255	11,999	37,407
Kraft Sloan K	28,045	9,276	11,244	McCurdy H	36,255	11,999	29,454
Kristiansen L	36,255	11,999	67,507	McDermid Hon J H	36,255	11,999	16,274
Lalonde F	28,045	9,276	8,765	McDougall Hon B J	36,255	11,999	25,056
Landry J	28,045	9,276	13,921	McGuire J	64,300	21,275	48,595
Landry Hon M	36,255	11,999	20,997	McKinnon G	28,045	9,276	30,408
Langan J	36,255	11,999	26,995	McKnight Hon W H	36,255	11,999	65,489
Langdon S	36,255	11,999	40,777	McLaughlin Hon A	64,300	26,175	60,806
Langlois C A	36,255	14,765	36,138	<i>Allowance as Other</i>			
Langlois F	28,045	9,276	21,874	<i>Party Leader</i>	16,628		
Laporte R	36,255	11,999	60,204	McLean Hon W	36,255	11,999	49,072
Larivière G	36,255	11,999	8,583	McLellan Hon A	28,045	9,276	23,027
Lastewka W	28,045	9,276	12,953	McTeague D	28,045	9,276	13,826
Laurin R	28,045	9,276	7,454	McWhinney T	28,045	9,276	36,943
Lavigne L	28,045	9,276	5,349	Ménard R	28,045	9,276	3,341
Lavigne R	28,045	9,276	7,637	Mercier P	28,045	9,276	6,143

PARLIAMENT House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Continued

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Meredith V	28,045	9,276	29,045	Richardson J	28,045	9,276	12,536
Merrithew Hon G S	36,255	11,999	30,872	Richardson L	36,255	11,999	42,760
Mifflin F J	64,300	26,175	44,386	Rideout G S	64,300	21,275	49,276
Miliken P	64,300	21,275	22,738	Riis N A	64,300	21,275	95,009
Mills B	28,045	9,276	20,185	<i>Allowance as Other Party</i>			
Mills D J	64,300	21,275	20,853	<i>House Leader</i>			
Minna M	28,045	9,276	12,425	Ringma B	28,045	9,276	26,429
Mitchell A	28,045	9,276	15,276	Ringuette-Maltais P	28,045	9,276	18,970
Mitchell M A	36,255	11,999	21,058	Robichaud Hon F	28,045	9,276	26,775
Mitges G	36,255	11,999	14,023	Robinson S J	64,300	21,275	64,579
Monteith K	36,255	11,999	24,576	Robitaille J-M	36,255	11,999	17,080
Moore B	36,255	11,999	17,751	Rocheleau G	36,255	11,999	15,369
Morrison L	28,314	9,276	14,693	Rocheleau Y	28,045	9,276	6,581
Mulroney Rt Hon M B	36,255	11,999	7,509	Rock Hon A	28,045	9,276	12,209
Murphy J	28,045	9,276	25,747	Rodriguez J R	36,255	11,999	34,328
Murphy R	36,255	14,765	54,748	Rompkey Hon W	64,300	26,175	107,672
Murray I	28,045	9,276	3,965	Roy-Arcelin N	36,255	11,999	7,794
Nault R D	64,300	26,175	70,324	St-Julien G	36,255	14,765	72,749
Nicholson Hon R	36,255	11,999	25,973	St-Laurent B	28,045	11,410	28,842
Nowlan P	36,255	11,999	45,151	St. Denis B	28,045	9,276	34,190
Nunez O	28,045	9,276	7,576	Samson C	36,255	11,999	24,590
Nunziata J	64,300	21,275	37,786	Sauvageau B	28,045	9,276	7,538
Nystrom Hon L	36,255	11,999	60,264	Schmidt W	28,045	9,276	30,949
Oberle Hon F	36,255	14,765	48,565	Schneider Hon L	36,255	11,999	38,425
O'Brien P	28,045	9,276	14,736	Scott A	28,045	9,276	17,166
O'Kurley B	36,255	11,999	103,605	Scott G	36,255	11,999	14,588
O'Reilly J	28,045	9,276	12,235	Scott M	28,045	11,410	38,921
Ouellet Hon A	64,300	21,275	20,598	Scott Hon W C	36,255	11,999	5,866
Pagtakhan R	64,300	21,275	51,125	Serré B	28,045	11,410	18,249
Paproski Hon S E	36,255	11,999	25,963	Shepherd A	28,045	9,276	8,451
<i>Allowance as Deputy</i>				Sheridan G	28,045	9,276	22,500
<i>Chairman of Committees</i>				Shields J	36,255	14,765	66,897
<i>of the Whole</i>				Siddon Hon T E	36,255	11,999	71,818
Paré P	28,045	9,276	7,818	Silve J	28,045	9,276	27,205
Parent Hon G	64,300	21,275	32,804	Simmons Hon R C	64,300	26,175	113,141
<i>Allowance as Speaker of the</i>				Skelly Ray	36,255	14,765	76,155
<i>House of Commons</i>				Skelly Robert E	36,255	11,999	74,954
Parker S	36,255	11,999	62,861	Skoke R	28,045	9,276	16,696
Parrish C	28,045	9,276	13,628	Sobeski P	36,255	11,999	19,466
Patry B	28,045	9,276	4,019	Soetens R	36,255	11,999	21,231
Payne J	28,045	9,276	25,705	Solberg M	28,045	9,276	34,295
Péloquin G	28,045	9,276	9,191	Solomon J	28,045	9,276	25,467
Penson C	28,045	11,410	24,715	Sparrow Hon B J	36,255	11,999	41,344
Peric J	28,045	9,276	16,076	Speaker R	28,045	9,276	27,275
Peters Hon D	28,045	9,276	12,978	Speller B	64,300	21,275	44,736
Peterson J	64,300	21,275	43,692	Steckle P	28,045	9,276	20,033
Phinney B	64,300	21,275	36,010	Stevenson R	36,255	11,999	16,592
Picard P	28,045	9,276	7,592	Stewart Hon C	64,300	21,275	18,593
Pickard J	64,300	21,275	46,912	Stewart J	28,045	9,276	15,347
Pillitteri G	28,045	9,276	15,302	Stinson D	28,045	9,276	28,220
Plamondon L	64,300	21,275	39,407	Strahl C	28,045	9,276	43,402
Plourde A	36,255	11,999	21,962	Stupich D D	36,255	11,999	44,264
Pomerleau R	28,045	9,276	7,205	Szabo P	28,045	9,276	15,224
Porter R H	36,255	11,999	56,947	Tardif M B	36,255	11,999	12,933
Pronovost D	36,255	11,999	41,690	Taylor L	64,300	26,175	53,221
Proud G	64,300	21,275	78,293	Telegdi A	28,045	9,276	10,755
Prud'homme Hon M	9,768	3,239	13,929	Terrana A	28,045	9,276	30,328
Ramsay J	28,045	9,276	24,239	Tétreault J	36,255	11,999	8,172
Redway Hon A	36,255	11,999	12,334	Thacker B A	36,255	11,999	48,249
Reed J	28,045	9,276	12,756	Thalheimer P	28,045	9,276	18,378
Regan G	28,045	9,276	15,854	Thompson G	36,255	11,999	52,808
Reid Hon R	36,255	11,999	13,730	Thompson M	28,045	9,276	31,928
Reimer J H	36,255	11,999	25,727	Thorkelson S	36,255	11,999	44,214
Ricard G	36,255	11,999	13,727	Tobin Hon B	64,300	26,175	59,476

PARLIAMENT House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1993-94⁽¹⁾—Concluded

Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses	Members of the House of Commons	Sessional allowance	Expense allowance	Travel expenses
	\$	\$	\$		\$	\$	\$
Torsney P	28,045	9,276	13,191	Wappel T	64,300	21,275	34,329
Tremblay B	64,300	21,275	27,920	Wayne E	28,045	9,276	17,757
Tremblay Marcel R	36,255	11,999	30,160	Weiner Hon G	36,255	11,999	21,085
Tremblay Maurice	36,255	11,999	34,225	Wells D	28,045	9,276	23,442
Tremblay S	28,045	9,276	14,562	Wenman R L	36,255	11,999	46,182
Turner Hon G	36,255	11,999	31,403	Whelan S	28,045	9,276	19,589
Turner Rt Hon J N	32,475	8,219	11,002	White B	36,255	11,999	57,098
Ur R-M	28,045	9,276	16,680	White R	28,045	9,276	41,561
Valcourt Hon B	36,255	11,999	29,764	White T	28,045	9,276	33,618
Valeri T	28,045	9,276	16,653	Whittaker J	36,255	11,999	35,549
Vancilief L	64,300	21,275	34,321	Wilbee S	36,255	11,999	36,013
Van de Walle W	36,255	11,999	51,912	Williams J	28,045	9,276	30,665
Vankoughnet B	36,255	11,999	19,755	Wilson G	36,255	11,999	54,888
Venne P	64,300	21,275	24,069	Wilson Hon M H	36,255	11,999	16,786
Verran H	28,045	9,276	26,777	Winegard Hon W C	36,255	11,999	18,651
Vézina Hon M	36,255	11,999	31,158	Wood B	64,300	21,275	22,444
Vien J	36,255	11,999	14,129	Worthy D	36,255	14,765	58,145
Vincent Hon P H	36,255	11,999	15,186	Young Hon D	64,300	21,275	59,932
Volpe J	64,300	21,275	29,619	Young N	36,255	11,999	15,043
Waddell I	36,255	11,999	35,734	Zed P	28,045	9,276	20,164
Walker D	64,300	21,275	64,290				
				Total	18,956,785	6,318,350	14,187,441

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995. Recovery action has been undertaken by the administration to recover increases previously paid.

PRIVY COUNCIL

Salaries and allowances to Ministers and Secretaries of State

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE (for the period April 1 to June 25, 1993)			
Hon H Andre	8,354	467	8,821
Hon P Blais	8,354	467	8,821
Hon P A Browes	8,354	467	8,821
Hon P Cadieux	8,354	467	8,821
Hon M Collins	8,354	467	8,821
Hon T A Hockin	8,354	467	8,821
Hon S Martin	8,354	467	8,821
Hon J McDermond	8,354	467	8,821
Hon M Vézina	8,354	467	8,821
P H Vincent	9,819	451	10,270
	85,005	4,654	89,659
NAMES OF SECRETARIES OF STATE (for the period November 4, 1993 to March 31, 1994)			
Hon E Blondin-Andrew	14,285	817	15,102
Hon R Chan	14,285	817	15,102
Hon S Finestone	14,285	817	15,102
Hon J Gerrard	14,285	817	15,102
Hon L MacAulay	14,285	817	15,102
Hon D Peters	14,285	817	15,102
Hon F Robichaud	14,285	817	15,102
Hon C Stewart	14,285	817	15,102
	114,280	6,536	120,816
Total	199,285	11,190	210,475

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of elections

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Northwest Territories Elections	Revision of Electoral Boundaries	Total
	\$	\$	\$	\$	\$	\$	\$	\$
34 th general election—Canada Elections Act		3,069						3,069
35 th general election—Canada Elections Act	2,353,973	93,510,939	4,471,893	12,562,051	24,200,401			137,099,257
36 th general election—Canada Elections Act	130,278							130,278
Ottawa headquarters administration		82,740	409,040		11,669,356			12,161,136
Northwest Territories Elections Act						24,507		24,507
Electoral Boundaries Readjustment Act							3,967,999	3,967,999
Total	2,484,251	93,596,748	4,880,933	12,562,051	35,869,757	24,507	3,967,999	153,386,246

(1) Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—35th general election

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	987,163	8,947,263	2,155,919	12,561,166	19,543,796	44,195,307
Newfoundland	57,319	1,660,759	57,560		77,384	1,853,022
Prince Edward Island	20,531	469,553	34,647		18,960	543,691
Nova Scotia	57,225	2,822,950	87,583	449	156,865	3,125,072
New Brunswick	66,807	2,345,565	87,318		137,935	2,637,625
Quebec	249,529	27,548,731	580,098	436	1,174,578	29,553,372
Ontario	391,840	26,701,315	773,369		1,724,379	29,590,903
Manitoba	52,551	3,158,097	115,732		178,301	3,504,681
Saskatchewan	83,291	3,071,634	94,002		174,562	3,423,489
Alberta	167,839	6,791,827	198,304		396,278	7,554,248
British Columbia	183,437	9,524,712	266,397		599,902	10,574,448
Yukon Territory	9,276	140,988	7,940		6,204	164,408
Northwest Territories	27,165	327,545	13,024		11,257	378,991
Total	2,353,973	93,510,939	4,471,893	12,562,051	24,200,401	137,099,257

(1) Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province—36th general election

	Preliminary Duties	Conduct of Elections	Special Voting Rules	Voter Information Program	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	868					868
Newfoundland	2,777					2,777
Prince Edward Island	974					974
Nova Scotia	5,799					5,799
New Brunswick	3,698					3,698
Quebec	43,104					43,104
Ontario	45,437					45,437
Manitoba	3,043					3,043
Saskatchewan	4,322					4,322
Alberta	8,913					8,913
British Columbia	10,189					10,189
Yukon Territory	38					38
Northwest Territories	1,116					1,116
Total	130,278					130,278

⁽¹⁾ Includes information systems and the computerized list of electors.

SOLICITOR GENERAL

Correctional Service

Expenditures by institution

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	141,161,237	16,714,625	157,875,862
Regional Headquarters, Moncton, NB	8,321,985	1,343,273	9,665,258
Atlantic Staff College, Moncton, NB	556,864		556,864
Springhill Institution, Springhill, NS	18,637,684	2,861,854	21,499,538
Dorchester Penitentiary, Dorchester, NB	16,647,190	7,830,874	24,478,064
Westmorland Institution, Dorchester, NB	6,680,486	1,460,213	8,140,699
Atlantic Institution, Renous, NB	13,888,263	1,015,911	14,904,174
Federally Sentenced Women's Institution, Truro, NS	246,963	485,840	732,803
Nova Scotia District Parole Office, Halifax, NS	617,254	178,245	795,499
Carleton Community Correctional Centre, Halifax, NS	410,741	14,911	425,652
Kentville Area Parole Office, Kentville, NS	700,449	20,125	720,574
Halifax Area Parole Office, Halifax, NS	2,243,923	45,625	2,289,548
Truro Area Parole Office, Truro, NS	996,767	26,720	1,023,487
Sydney Area Parole Office, Sydney, NS	577,784		577,784
Carleton Annex Community Correctional Centre, Halifax, NS	617,936		617,936
New Brunswick-PEI District Parole Office, Moncton, NB	570,093	152,769	722,862
Moncton Area Parole Office, Moncton, NB	1,343,002	28,478	1,371,480
Charlottetown Area Parole Office, Charlottetown, PEI	460,785	1,702	462,487
Bathurst Area Parole Office, Bathurst, NB	451,433	9,840	461,273
Saint John Area Parole Office, Saint John, NB	1,119,288	6,173	1,125,461
Fredericton Area Parole Office, Fredericton, NB	367,964	11,626	379,590
Paratown Community Correctional Centre, Saint John, NB	275,391	18,200	293,591
Newfoundland District Parole Office, St John's, Nfld	291,826	152,917	444,743
St-John's Area Parole Office, St John's, Nfld	1,580,973	28,942	1,609,915
Corner Brook Area Parole Office, Corner Brook, Nfld	621,833		621,833
Grand Falls Area Parole Office, Grand Falls, Nfld	168,692	1,600	170,292
Newfoundland Community Correctional Centre, St-John's, Nfld	288,105	11,996	300,101
Regional Headquarters, Laval, Que	8,474,254	1,791,398	10,265,652
Quebec Staff College, Laval, Que	1,281,463	106,054	1,387,517
Montée Saint-François Institution, Laval, Que	7,915,236	1,869,998	9,785,234
Federal Training Centre, Laval, Que	14,074,665	1,255,593	15,330,258
Donnacona Institution, Donnacona, Que	19,246,775	706,748	19,953,523
Federally Sentenced Women's Institution, Joliette, Que	131,567	641,625	773,192
Leclerc Institution, Laval, Que	19,334,664	1,168,776	20,503,440
Archambault Institution, Sainte-Anne-des-Plaines, Que	17,935,970	941,203	18,877,173
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	8,796,805	3,602,379	12,399,184
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	35,946,970	2,146,631	38,093,601
Drummond Institution, Drummondville, Que	13,211,400	978,161	14,189,561
Cowansville Institution, Cowansville, Que	17,086,408	1,824,233	18,910,641
La Macaza Institution, L'Annonciation, Que	10,863,312	1,225,137	12,088,449
Port-Cartier Institution, Port-Cartier, Que	13,325,029	549,877	13,874,906
Montreal Metropolitan District Parole Office, Montreal, Que	1,132,430	245,815	1,378,245
Longueuil Area Parole Office, Longueuil, Que	737,076		737,076
Ville-Marie Area Parole Office, Montreal, Que	3,501,782		3,501,782
Lafontaine Area Parole Office, Montreal, Que	4,046,271		4,046,271
J-B Martineau CCC, Montreal, Que	582,069		582,069
Ogilvy CCC, Montreal, Que	653,690		653,690
Sherbrooke CCC, Montreal, Que	492,064		492,064
Langelier Area Parole Office, St-Léonard, Que	3,044,551		3,044,551
Granby Area Parole Office, Granby, Que	1,742,998		1,742,998
Hochelaga Community Correctional Centre, Montreal, Que	435,668	119,132	554,800
East and West Quebec District Parole Office, St-Jérôme, Que	708,228	248,096	956,324
Lafontaine Community Correctional Centre, St-Jérôme, Que		807	807
Quebec Area Parole Office, Quebec City, Que	2,350,452	34,141	2,384,593
Rimouski Area Parole Office, Rimouski, Que	479,645		479,645
Chicoutimi Area Parole Office, Chicoutimi, Que	400,468		400,468
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,253,862		1,253,862
Duvernay Area Parole Office, Laval, Que	1,921,629		1,921,629
Hull Area Parole Office, Hull, Que	1,010,656		1,010,656
Laurentian Area Parole Office, St-Jérôme, Que	1,953,085	95,244	2,048,329

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Ste-Thérèse Area Parole Office, Ste-Thérèse, Que	1,043,810		1,043,810
Laval Community Correctional Centre, Laval, Que		68,556	68,556
Regional Headquarters, Kingston, Ont	9,045,931	6,751,711	15,797,642
Ontario Staff College, Kingston, Ont	2,901,552	544,882	3,446,434
Regional Treatment Centre, Kingston, Ont	7,208,587	42,875	7,251,462
Kingston Penitentiary, Kingston, Ont	20,145,557	14,907,715	35,053,272
Millhaven Institution, Bath, Ont	24,572,751	1,693,027	26,265,778
Medium Security - Ontario, Kingston, Ont	102,012	203,527	305,539
Bath Institution, Bath, Ont	4,993,929	2,140,693	7,134,622
Prison for Women, Kingston, Ont	8,032,054	948,329	8,980,383
Isabel MacNeil House, Kingston, Ont	527,579		527,579
Collins Bay Institution, Kingston, Ont	18,294,374	2,209,078	20,503,452
Frontenac Institution, Kingston, Ont	4,844,577	735,936	5,580,513
Beaver Creek Institution, Gravenhurst, Ont	5,101,317	2,732,385	7,833,702
Joyceville Institution, Kingston, Ont	19,111,466	3,698,638	22,810,104
Pittsburgh Institution, Kingston, Ont	2,872,028	1,245,017	4,117,045
Warkworth Institution, Campbellford, Ont	20,005,595	2,791,886	22,797,481
Federally Sentenced Women's Institution, Kitchener, Ont	335,926	714,172	1,050,098
Eastern Ontario District Parole Office, Kingston, Ont	816,894	152,543	969,437
Kingston Supervision, Kingston, Ont	948,726	3,928	952,654
Peterborough Area Parole Office, Peterborough, Ont	857,480		857,480
Portsmouth CCC, Kingston, Ont	765,672	248,247	1,013,919
Ottawa Area Parole Office, Ottawa, Ont	1,758,038	6,894	1,764,932
Sudbury Area Parole Office, Sudbury, Ont	909,780	6,243	916,023
Timmins Area Parole Office, Timmins, Ont	106,994	1,725	108,719
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	4,332,741	1,995	4,334,736
Ottawa CCC, Ottawa, Ont	138,601	6,714	145,315
Central Ontario District Parole Office, Toronto, Ont	1,449,989	222,040	1,672,029
Keele CCC, Toronto, Ont	1,000,018	3,532	1,003,550
Downtown Toronto Area Parole Office, Toronto, Ont	1,440,478	23,578	1,464,056
Toronto East Area Parole Office, Toronto, Ont	1,144,260	14,109	1,158,369
Toronto West Area Parole Office, Toronto, Ont	731,884	2,815	734,699
York-Durham Area Parole Office, Toronto, Ont	1,216,157		1,216,157
Peel Area Parole Office, Toronto, Ont	1,212,135	11,789	1,223,924
Team Parole Supervision Office, Toronto, Ont	381,935		381,935
Toronto CCC, Toronto, Ont	55,954	1,995	57,949
Hamilton Area Parole Office, Hamilton, Ont	2,264,455	11,789	2,276,244
Hamilton CCC, Hamilton, Ont	675,344	2,465	677,809
Barrie Area Parole Office, Barrie, Ont	419,051		419,051
Western Ontario District Parole Office, London, Ont	697,952	167,105	865,057
Windsor Area Parole Office, Windsor, Ont	869,220		869,220
London Area Parole Office, London, Ont	1,081,651		1,081,651
Guelph Area Parole Office, Guelph, Ont	585,442		585,442
Brantford Area Parole Office, Brantford, Ont	574,552		574,552
St-Catharines Area Parole Office, St-Catharines, Ont	818,440		818,440
London Community Correctional Centre, London, Ont	151,707	174,441	326,148
Regional Headquarters, Saskatoon, Sask	20,428,143	2,386,411	22,814,554
Prairie Staff College, Saskatoon, Sask	1,156,898	19,524	1,176,422
Regional Psychiatric Centre, Saskatoon, Sask	12,838,641	736,659	13,575,300
Stony Mountain Institution, Winnipeg, Man	18,691,094	3,411,198	22,102,292
Rockwood Institution, Stony Mountain, Man	2,332,983	1,723,248	4,056,231
Saskatchewan Penitentiary, Prince Albert, Sask	19,002,878	2,046,240	21,049,118
Riverbend Institution, Prince Albert, Sask	2,172,550	2,308,039	4,480,589
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,674,299	1,725	3,676,024
Healing Lodge for Aboriginal Women, Maple Creek, Sask	13,530	539,587	553,117
Drumheller Institution, Drumheller, Alta	17,590,768	2,922,011	20,512,779
Aboriginal Minimum Security Institution, Hobbema, Alta		188,770	188,770
Bowden Institution, Innisfail, Alta	18,188,796	3,068,916	21,257,712
Federal Female Facility, Edmonton, Alta	261,652	220,828	482,480
Edmonton Institution, Edmonton, Alta	16,125,427	3,111,745	19,237,172
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	3,566,430	99,743	3,666,173

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Concluded

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Osborne CCC, Winnipeg, Man	523,427	864,679	1,388,106
Brandon Area Parole Office, Brandon, Man	414,704	21,206	435,910
Thunder Bay Area Parole Office, Thunder Bay, Ont	159,412		159,412
Kenora Area Parole Office, Kenora, Ont	181,619		181,619
Thompson Area Parole Office, Thompson, Man	226,418	19,436	245,854
Saskatchewan District Parole Office, Regina, Sask	885,201	43,242	928,443
Oskana CCC, Regina Sask	528,442	10,011	538,453
Prince Albert Area Parole Office, Prince Albert, Sask	701,520	17,677	719,197
Saskatoon Area Parole Office, Saskatoon, Sask	762,578	2,390	764,968
Yellowknife Area Parole Office, Yellowknife, NWT	631,048		631,048
Grierson Centre, Edmonton, Alta	194,597		194,597
Regional Headquarters, Clearbrook, BC	11,521,743	2,166,848	13,688,591
Pacific Staff College, Mission, BC	534,663	2,980	537,643
William Head Institution, Victoria, BC	9,329,548	1,144,652	10,474,200
Matsqui Institution, Abbotsford, BC	16,325,179	1,468,399	17,793,578
Regional Psychiatric Centre, Abbotsford, BC	11,595,481	2,477,858	14,073,339
Mountain Institution, Agassiz, BC	11,699,083	1,605,088	13,304,171
Kent Institution, Agassiz, BC	15,120,640	1,849,174	16,969,814
Elbow Lake Institution, Harrison Mills, BC	2,584,365	394,144	2,978,509
Ferndale Institution, Mission, BC	3,153,897	285,180	3,439,077
Mission Institution, Mission, BC	10,358,971	1,016,526	11,375,497
Vancouver District Parole Office, Vancouver, BC	3,566,312	43,114	3,609,426
Vancouver Island District Parole Office, Victoria, BC	1,376,247	26,833	1,403,080
Nanaimo Area Parole Office, Nanaimo, BC	225,302		225,302
Victoria Parole Office, Victoria, BC	542,674		542,674
Fraser Valley District Parole Office, Abbotsford, BC	1,303,957	22,621	1,326,578
Abbotsford Area Parole Office, Abbotsford, BC	750,214		750,214
Sumas CCC, Abbotsford, BC	736,128	78,162	814,290
Chilliwack Area Parole Office, Chilliwack, BC	157,086		157,086
Northern Interior District Parole Office, Prince George, BC	2,179,412		2,179,412
Northern Interior Area Parole Office, Prince George, BC	396,402	7,284	403,686
Kamloops Area Parole Office, Kamloops, BC	500,879	9,542	510,421
Total	855,671,886	130,827,571	986,499,457

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board
		Vote 5 Government contingencies
		\$
Communications		
Advisory Council on the Status of Women		
Program expenditures	10	56,168
Canadian Museum of Civilization		
Operating and capital expenditures	55	426,160
Canadian Museum of Nature		
Operating and capital expenditures	60	930,953
Canadian Radio-television and Telecommunications Commission		
Program expenditures	65	303,400
National Archives of Canada		
Program expenditures	70	568,900
National Capital Commission		
Operating expenditures	30	1,084,000
National Film Board		
National Film Board Revolving Fund—		
Operating loss	80	1,790,461
National Gallery of Canada		
Operating and capital expenditures	85	161,447
National Library		
Operating expenditures	95	1,248,700
National Museum of Science and Technology		
Operating and capital expenditures	105	140,000
Employment and Immigration		
Department/Commission—		
Employment and Immigration		
Program expenditures	1	640,000
Canada Labour Relations Board		
Program expenditures	10	250,000
Canadian Centre for Occupational Health and Safety		
Program expenditures	15	166,900
External Affairs		
International Joint Commission		
Program expenditures	50	22,000
Finance		
Canadian International Trade Tribunal		
Program expenditures	40	66,798
Governor General		
Program expenditures	1	44,395
Industry, Science and Technology		
Department—		
Industry, Science and Technology		
Operating expenditures	1	3,600,000
Consumer and Corporate Affairs		
Operating expenditures	1	3,200,000
Copyright Board		
Program expenditures	15	16,709
Statistics Canada		
Program expenditures	75	1,938,600
Justice		
Canadian Human Rights Commission		
Program expenditures	10	112,627
Offices of the Information and Privacy Commissioners of Canada		
Program expenditures	30	70,000
Privy Council		
Department—		
Program expenditures	1	1,200,000
Canadian Centre for Management Development		
Program expenditures	5	106,210

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes—*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board
		Vote 5 Government contingencies
		\$
Commissioner of Official Languages		
Program expenditures	25	299,413
Solicitor General		
Department—		
Operating expenditures	1	225,000
Correctional Service		
Penitentiary Service and National Parole Service—		
Operating expenditures	15	2,187,000
National Parole Board		
Program expenditures	25	320,000
Royal Canadian Mounted Police		
Operating expenditures	30	10,770,700
Supply and Services		
Department—		
Supply and Services		
Operating expenditures	1	866,485
Veterans Affairs		
Department—		
Veterans Affairs Program		
Operating expenditures	1	3,116,000
Canadian Pension Commission Program		
Program expenditures	10	89,000
Veterans Appeal Board Program		
Program expenditures	20	350,000
Total		36,368,026

SECTION 14

**1993-94
PUBLIC ACCOUNTS**

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